



City of Largo, Florida

ADOPTED ANNUAL BUDGET FISCAL YEAR 2023



OPERATING
AND
CAPITAL IMPROVEMENTS BUDGET
October 1, 2022



City of Largo Mayor and City Commission

Dr. Woody Brown, Mayor
Michael Smith, Vice Mayor
John L. Carroll
Jamie Robinson
Samantha Fenger
Eric Gerard
Donna Holck

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, Jeffery K. Undestad
Public Works Director, Matthew York
Recreation, Parks & Arts Director, Krista Pincince

Performance & Budget Team

Performance & Budget Manager, Will Payne

Management Analysts, Sean Lopez; Brooke Bailey; Gabriella Gonzalez; Natalie Steiner

Management Fellow, James Lewis

Contracts & Procurement Administrator, Omar Jimenez

Procurement Analyst, Joan Wheaton

Intergovernmental Relation Coordinator, Chris Hawks

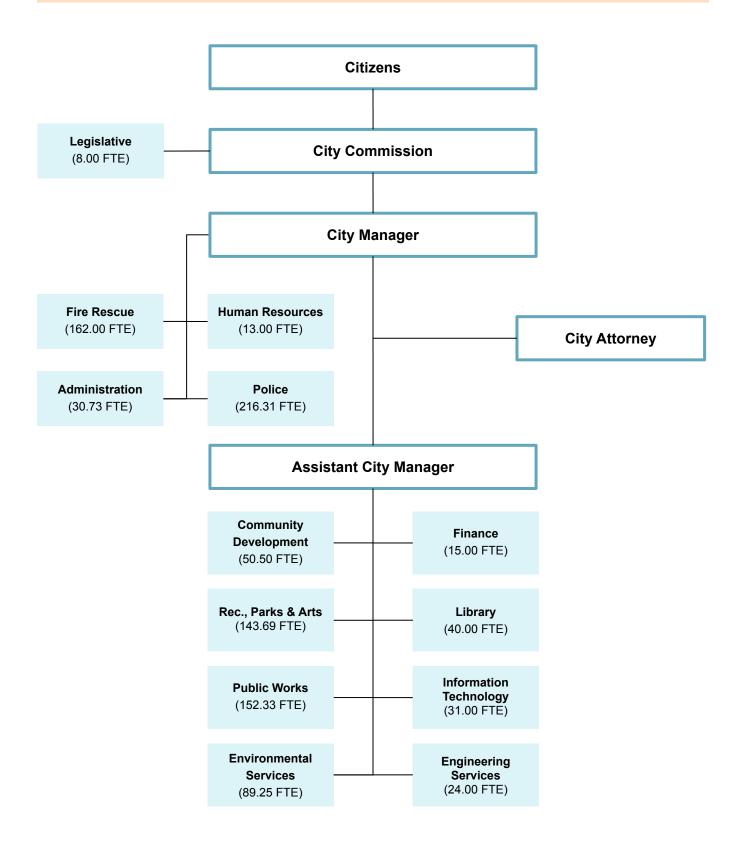
Recreation Business Manager, Lara F. Khoury

Treasury Manager, Jared J. Meyer

IV CITY OF LARGO

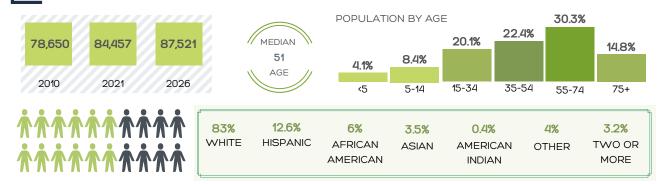
CITY OF LARGO

(975.81 FTE)





POPULATION



Source: BEBR 2021, ESRI 2021

HOUSEHOLDS



2021 > 21.266

2026 > 21.903

FAMILIES

2021 > 2.06 2026 > 2.07 **AVERAGE**

HOUSEHOLD SIZE

HOUSEHOLDS

Source: ESRI 2021, Zillow 2022 and Realtor.com 2022



2021 > 40.601 2026 > 41,214

OWNERS



26,536 **OWNERS**

2026

15,352

RENTERS

AVERAGE SOLD PRICE **\$367,000**

37.83% CHANGE FROM PREVIOUS YEAR

INCOME





2021







<\$15K

\$15K-\$25K

\$25K-\$35K

\$35K-\$50K









\$50K-\$75K

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

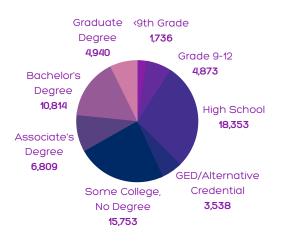
\$150K+

Source: ESRI 2021



EDUCATION







Source: ESRI 2021

LARGO EMPLOYMENT BY INDUSTRY

	TOTAL ESTABLISHMENTS	TOTAL EMPLOYEES
Industries (ALL)	3,592	41,218
Agriculture & Mining	10	33
Construction	237	1,721
Manufacturing	143	1,713
Trans./Comm./Public Utilities	137	2,018
Wholesale Trade	115	3,941
Retail	580	6,585
Finance	231	1,867
Service	1,481	11,412
Government	74	2,854
Unclassified Establishments	584	312





LABOR FORCE

EMPLOYMENT



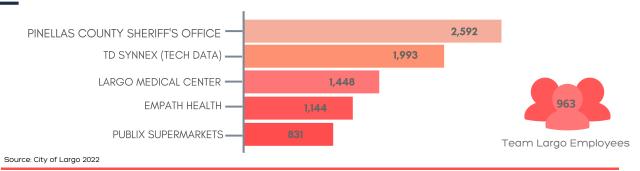


UNEMPLOYMENT

UNEMPLOYMENT RATE

Sources: ESRI 2021, FL DEO 2022

TOP EMPLOYERS



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

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October 1, 2022

Honorable Mayor Brown and Members of the City Commission:

I am pleased to present the City of Largo Adopted Budget for Fiscal Year 2023. This budget has been prepared in accordance with all applicable City, State, and Federal requirements and accounting standards. The total gross expenditures are \$248,408,300 for all funds (975.81 FTE), including \$103,471,400 for the General Fund (713.18 FTE).

FY 2022 has been an active year in our community and organization. Together we have made great strides in recovery from the COVID-19 crisis while also working through the greatest rate of inflation experienced in decades impacting goods, services and wages. We have continued to be agile as we transform our operations through continued unprecedented rates of change, rather than purely reacting to the environment around us. Through it all, our resilient team members have remained committed to our values of integrity, passion, collaboration and creativity, which has allowed our organization to stay focused on continuing progress and momentum around the strategic goals adopted by the City Commission. By staying disciplined in our commitment to these goals, the past year saw numerous steps forward for our community, and this budget will continue that forward progress. Our workforce continues to grow through organizational development efforts which are transforming our internal operations that serve as the foundation for making Largo the Community of Choice in Tampa Bay. Our commitment to a mindset of continuous improvement by embracing the tenants 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 2022

The FY 2022 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:

Sustainability:

- Environmental Sustainability:
 - Solar Installation at the Wastewater Treatment Plant Warehouse (ongoing)
 - Participation in Regional Energy Conservation and Management Programs
 - Increased Stormwater System Maintenance
 - Environmental Evaluation at the Largo Golf Course
- Community Sustainability:
 - Blight & Asbestos Remediation Activities
 - Community Engagement on COVID-19 Community Conditions
 - Library Outreach Mobile Expansion
 - o Launch of Community Safety Net Grant for Non-Profit Organizations
 - Affordable Housing and Homeless Policy Operational Activities
- Organizational Sustainability:
 - Sustainability & Resilience Action Plan: Community Engagement & Climate Vulnerability Analysis
 - Technology & Security Investments; Completion of Microsoft 365 Implementation
 - o Team Member Mental Health & Other Benefit Enhancements

Public Health & Safety:

- Asset Management & Infrastructure Maintenance
 - Streets, Sidewalk & Stormwater Repairs
 - Pinellas Trailhead Completion
 - Wastewater System and Water Quality Improvements
- Proactive Public Safety:



- 3.00 FTE Additional Police Officers
- Police Body Worn Camera Program Initiation
- o Technology Enhancements: County-wide Public Safety Software Implementation
- K9 Training site
- Police Mobile Command Unit replacement

Community Pride:

- Library Cafe Upgrades
- Library Butterfly Garden
- Progress on the design of renovations at the Central Park Performing Arts Center and the Southwest Pool and Dive Tower
- Return of Large-Scale Community Events

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 year, a team worked to further align proposed ARPA spending with community needs. A community engagement campaign was launched in November 2021 and ran through January 2022. The results of this campaign were used to develop more detailed spending recommendations to the City Commission in February 2022. Since that time, multiple projects have been initiated (e.g. Central Park Performing Arts Center and Southwest Pool and Dive Tower renovations, Safety Net Grant Program), and many others continue to be refined.

Discussion of Strategic Budget Changes

The FY 2023 Budget, summarized below, builds on all of the aforementioned prior investments and maintains a focus on core strategic initiatives. The total (all funds) FY 2023 Budget, including governmental funds and capital projects, reflects a -5.39% expenditure decrease from the FY 2022 Budget. This percentage decrease is due to a combination of factors influenced by capital construction costs. The significant one-time expenditure for Horizon West Bay construction is reflected in FY 2022 and no longer appears in FY 2023, therefore leading to the appearance of a slight reduction in the overall budget. Additionally, many American Rescue Plan Act (ARPA) projects have been re-budgeted for award in FY 2023 following additional community feedback and scope development in the current year. Major capital construction costs are planned for projects in the coming year, including a new replacement fire station, parks administration building, and road and infrastructure projects.

Revenue Changes – FY 2023 estimates are showing nearly a complete recovery from the brief pandemic related recession experienced in FY 2021. Revenue projections, although down from pre-pandemic estimates, remained consistent with revised estimates and are showing early signs of return to normalcy.



- In the General Fund, the property values that drive the generation of tax revenue saw the largest increase in more than 15 years at 13.11%. The Adopted Budget includes the millage rate adopted by the City Commission 5.5200 mills. This millage rate, a reduction from the previous millage rate of 5.5800 mills, allows for a reduction in property taxes while still providing the financial resources needed in order to pay for the unprecedented increases in personnel and operating costs. The rate of 5.5200 mills will generate an additional By leaving the rate the same, it will generate an additional \$3.7M over the FY 2022 budget. Due to many revenue sources in the General Fund performing at low or no growth rates, property tax revenue makes up more than 36% 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 22.5%% increase from FY 2022 which has helped to offset other poor performing revenue sources.
- At the time the FY 2023 FY 2027 CIP was adopted, several utility rate increases were planned for FY 2023 in order to fund significant capital improvements in the community and the increasing cost of operations. FY 2023 will be the final year of a three-year 10% annual increase in Wastewater rates, approved by the City Commission in 2021. 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 FY2023, which will mark the first 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 nearly 25% in FY 2023 over FY 2022. While this growth is positive for the fund, such revenue growth may only be temporary, and the gains in this fund are 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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Construction Services	-	-	-	-	-
Golf Course	-	-	-	-	-
Solid Waste*	-	-	15%	-	-
Stormwater	20%	20%	20%	15%	15%
Wastewater	10%	10%	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 begun investigating these opportunities as implementation rules are promulgated and application periods are opened. Some grants will be available directly from the federal government while others will flow through the states. We will 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 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 employees to creatively solve problems and establish new ways of thinking and doing business.

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 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 more amenity-focused projects (e.g. Bayhead Recreation Complex) and service expansions were put on hold 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

Community Cuctumasmy & recomence	
Addition of 1.00 FTE - Energy Program Administrator	96,500
Addition of 1.00 FTE - Principal Planner	94,300
Community Homeless Services*	400,000
Community Mental Health Services*	400,000
Community Driven Grant Program*	250,000
Land Development Code Update to Support Affordable Housing & Mobile Home Transitions*	330,000
Clearwater-Largo Road Community Redevelopment Plan*	200,000
Affordable Housing Partnerships*	400,000
Mobile Broadband Access*	67,500
Cross Bayou Stormwater Quality Project	1,334,700
Wastewater Quality Improvement Projects	3,675,000
Total	7,248,000



Organizational Sustainability, Resilience & Excellence

Implementation of Non-Represented & CWA Compensation Study Results	777,500
Enterprise Contact Resource Management (CRM) Software	85,000
Organizational Training & Development Plan, Phase II	50,000
Total	912,500

^{*}Funded with American Recovery Act Stimulus Funds

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 establishing an energy management program in the Public Works Department that will be led by a new Energy Program Administrator. The addition of this position will provide the necessary framework to ensure future additions of solar and other energy management efforts are maintained and monitored for performance and reported to the community and City Commission. We will also continue our participation in the Duke Energy Clean Energy Connection Solar Program, which will net savings on energy in the long-term and help us reach our goal of 100% renewable energy by 2035. Once the energy management program is established, investments in solar on city facilities can begin in earnest, ensuring we are adding solar to the right locations that will yield the most productive results. Finally, our commitment to the environment is seen through continued investments in stormwater and wastewater quality improvement projects.

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, we are taking a strategic approach and moving on to the next step of creating a Tax Increment Financing (TIF) District in the northwest section of the City, the Clearwater-Largo Road Redevelopment District (CRD). The Budget proposes using American Recovery Plan Act (ARPA) funding to support the development of a formal CRD plan to secure the TIF district. This, coupled with a revision of the Mobile Home Transition Policy, will establish a plan for areas of the community most in need to reach their full potential. In order to support these important projects and lead the effort to review and modernize our development codes, a Principal Planner has been added to the budget to provide the needed capacity in Community Development to execute these projects.

Over the past year, significant work has been done to better understand the homeless and mental health conditions in our community and at the countywide level. Included in the budget is the use of ARPA funds to enhance local homeless shelters' capacity to serve, as well as the opportunity to take a different approach with our mental health program in the Police Department. While the specific details are still being finalized, we can look forward to a more collaborative and comprehensive approach to meeting these needs in our community in the future.

Organizational Sustainability and Resilience

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 recent focus on High Performance Organization (HPO) efforts provide the systems and structures for delivering superior community services. Furthering our implementation of HPO is the inclusion of funds to complete Phase II of an Organizational Training and Development Program. The results of this project will provide a comprehensive framework of competency-based team member development courses that will range from leadership development to technical skills necessary to work in a dynamic and high performance environment. Implementation of this program will mark the next great milestone in our HPO implementation plan.



• CWA Bargaining Unit:

- Implementation of new Pay Plan with Additional Pay Ranges
- o 7% Increases in Pay-Range Minimum & Maximums
- 7% Pay Annual Merit Increases

• IAFF Bargaining Unit:

- 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 7% Increases in Pay-Range Minimum & Maximums
- 5% Pay Annual Merit Increases
- o 2% Pay Increases for Market-Based Range Movements (Compression Prevention)

• PBA Bargaining Unit:

- o 2% Increase in Pay-Range Minimum & Maximums
- 5% Pay Annual Merit Increases
- Compression Adjustments at Designated Points in the Pay Range
- Average Annual Wage Growth in Current Contract is 8.6%

• PBA Supervisory Bargaining Unit:

- o 2% Increase in Pay-Range Minimum & Maximums
- 4% Pay Annual Merit Increases
- o Compression Adjustments at Designated Points in the Pay Range
- Average Annual Wage Growth in Current Contract is 5.8%

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.



Focus On: Public Health & Safety

Asset Management & Infrastructure Maintenance

7.000t management a minage actar o manitenante	
Streets & Stormwater Maintenance Technicians (2.00 FTE)	143,400
Wastewater Flow Monitoring Technician (1.00 FTE)	107,200
Recreation & Other Facility Maintenance	255,500
Stormwater Asset Inventory Completion*	600,000
Parking Lot Resurfacing	540,000
Library Chiller Replacement	540,000
Library Elevator Renovations	204,800
Public Works Master Fuel Tank Replacement	614,000
Fire Station Reconstruction (Re-budget)	7,000,000
Police Department Chiller Replacement	1,142,300
Annual Pavement Rehabilitation and Preservation Program	500,000
Southwest Pool & Dive Tower Repairs & Renovations*	5,000,000
Parks Administration & Train Shed Reconstruction	5,800,000

Proactive Public Safety

Police Firearm, Technology & Equipment Upgrades	100,000
Enterprise Security Camera Management Platform	50,000
Medic Unit 41 (4.00 FTE Paramedics - County Funded)	563,400
Highland Recreation Center Emergency Generator*	250,000
Neighborhood Roadway - Valencia Dr. S Construction	1,783,000
Downtown Community Streets - 4th St. NW Construction	1,907,800
Total	27,101,400

^{*}Funded with American Recovery Act Stimulus Funds

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 2023 Budget includes significant commitments. Major construction projects on roads and wastewater infrastructure continue in FY 2023, along with street and sidewalk reconstruction, and facility reconstruction, repair and maintenance. Related to effective asset management, the FY 2023 budget includes additional personnel and capital investments to address backlogs in known stormwater maintenance projects, as well as an additional position in Environmental Services to maintain equipment associated with recent wastewater system upgrades. Additionally, the Parks Administration Reconstruction project has been re-budgeted to align with the new project schedule.

Also included in the FY 2023 Budget are the necessary repairs at the Southwest Pool and Dive Tower. This project is funded by ARPA and will repair the dive tower, which has been partially closed for over a year due to safety concerns, as well as address other necessary maintenance on the pool to keep it operational. Other renovations to the bathhouses and shade structures will ensure that this is a quality community amenity for years to come.

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 2023 budget includes a new Peak Medic Unit at Fire Station 41 (county-funded) to handle the increase in call volume experienced at that station for emergency medical services. On the law enforcement side, additional funds, partially supported by grants, will fund a rifle upgrade and various other technology and equipment updates in the Police Department.

Finally, the **Effective Emergency Management** initiative is advanced through the planned installation of an emergency generator at the Highland Recreation Complex so the facility can be used as a shelter. A study is currently underway



to determine the capabilities of the facility to serve as a shelter. If this is not feasible, the funds will be transferred to other priority projects in the ARPA fund.

Focus On: Community Pride

Central Park Performing Arts Center Renovations*	2,000,000
Downtown Administrator (1.00 FTE)	87,900
Total	2,087,900

^{*}Funded with American Recovery Act Stimulus Funds

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 2023 budget includes the addition of a Downtown Administrator to the Economic Development Division of Community Development to take over coordinating activities, design and business engagement. As we look forward to groundbreaking on the mixed-use City Hall Municipal Complex, Horizon West Bay, it will serve as a catalyst to future downtown redevelopment. On the adjacent block from Horizon, the City continues to collaborate with a mixed-use development project team for the 500 and 600 blocks of West Bay Drive to make their project successful. The center of downtown will be under construction beginning in FY 2023 and early FY 2024. When these projects are complete, we will have achieved the first phase of our strategic vision of an active and vibrant downtown.

The initiative to **Cultivate a Vibrant Intergenerational Community** sees continued investments in our exceptional community amenities. The FY 2023 budget proposes using ARPA funds to complete much needed investments in the Central Park Performing Arts Center and the Southwest Pool, both of which serve as prized community amenities for residents of all ages.

Diversity, Equity & Inclusion

Building on the 2021 City Commission retreat where Diversity, Equity and Inclusion (DEI) were focal points, the organization also formally initiated the next level of High Performance Organization changes by beginning important work surrounding DEI. Starting at the executive level, team members throughout the organization have received education, training and started difficult conversations about DEI perspectives. In the Spring of 2021, more than 25 team members completed the University of South Florida's Certificate Program on workplace DEI. This training further broadened perspectives and established a framework for future changes that can be made both internally and externally to be more inclusive.

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 disadvantaged members of our community and the adjoining unincorporated communities of High Point and the Greater Ridgecrest areas. Additionally, funds have been added to the budget to engage with the community on specific service areas and where we could better meet the needs of our residents and businesses and offer more opportunities to be inclusive. In order to truly achieve our vision to be the community of choice in Tampa Bay, the City needs to be intentional about meeting everyone's 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.

Henry Schubert

Jeny Schubert

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.

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	64,000 \$864	1,000
budget Project #197 - Clearwater Largo Rd. Best Management Practices -\$45	53,300 \$453	3,300
budget Project #19 - Community Streets - Gladys St\$1,7	710,000 \$1,71	10,000
	15,000 \$328	
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rizon West Bay - Future Construction Cost Corrections \$0		100,000
•		82,900
~	8,000 \$865	





Horizon West Bay - Additional Debt for Total Project Cost Property Tax Revenue Adjustments - 5.5200 Reduced Millage Rate **Net Change (All Funds)** \$ - \$6,900,000 \$ - -\$382,100

-\$5,836,800 \$73,300



Changes from Proposed Budget (by Fund)	Est. FY 2022	FY 2023
Expenses / Expenditure (Total)	-\$5,108,800	\$7,456,200
City Hall Capital Project	\$ -	\$600,000
Construction Services	\$ -	\$300
County Gas Tax	\$ -	\$26,000
Debt Service	\$ -	\$366,000
Fleet Services	\$ -	\$100
General	-\$396,200	\$1,054,500
Local Option Sales Tax (LOST)	-\$3,227,800	\$3,282,800
Solid Waste	\$ -	\$100
Stormwater	-\$550,500	\$656,700
Transportation Impact Fee (TIF) District 7	-\$221,000	\$222,000
Multimodal Impact Fee (MIF) District 7	-\$152,000	\$161,000
Wastewater	-\$561,300	\$829,500
West Bay Drive CRA	\$ -	\$207,200
Police Federal Forefeiture Trust Fund	\$0	\$50,000
Revenues / Funding Source (Total)	\$728,000	\$7,382,900
City Hall Capital Project	\$ -	\$6,900,000
General	\$510,000	\$482,900
Local Option Sales Tax (LOST)	\$218,000	\$-
Net Change (All Funds)	-\$5,836,800	\$73,300





Strategic Plan Goals and Performance Outcomes FY 2023

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.

Outcome Measures

Outcome measures in the subsequent pages are the data-based performance measures collected throughout the City that correlate to the various components of the Strategic Plan. The strategies highlighted by the City should help to "move the needle" on these key performance indicators and lead to tangible results for the City Commission and residents of Largo. Readers can access the dynamic reporting on our <u>Performance & Data webpage</u> to view and interact with the reports and more real-time data.

Performance Measurement Process

The City is in the midst of revamping its performance measurement and data program. An essential component of our High-Performance Organization philosophy, we want to build a sustainable performance and data reporting program that sees data used by staff at all levels and reported internally and externally. Included in the budget document is a static version of some of the dynamic data reporting that can be found on our website. Our goal is to move to more dynamic data reporting that is timely, accurate, and automated, allowing the organization to shift focus from data collection and compilation to data analysis and continuous improvement. Measures are not reported by department, but rather by strategic plan goals. Multiple departments may collaborate in service delivery affecting the goal, so the City's philosophy is to focus on outcomes regardless of organizational business units.

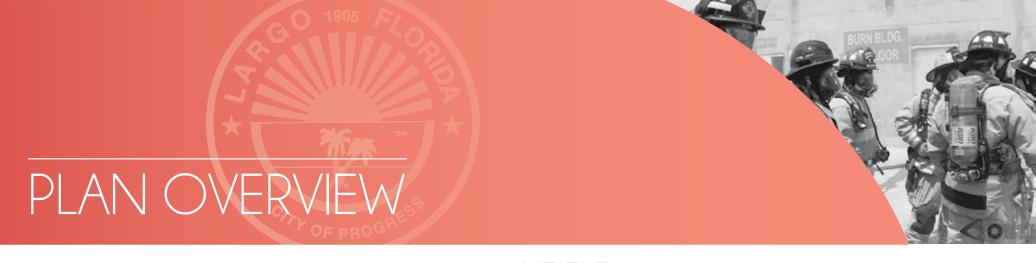


CITY OF LARGO

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



INITIATIVF #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.





Renew our Natural Environment to Ensure Sustainability for Future Generations





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



Tree Removal Permits
Issued during Same Period

268

Note: Tree removal permits may include multiple trees for a specific permitted project.

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

Keeping our Waterways Clean

The City's Public Works Department Streets & Stormwater Division maintains and enhances the health of our natural waterways through a robust street sweeping program. The division divides the city's streets into 18 sections and has a goal to sweep each section of debris at least once every 21 days. Removal of this harmful debris helps prevent blockages of storm drains and eliminates excess nitrogen and phosphorous from our waterways.



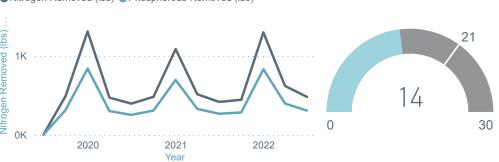


Expanding Our Tree Canopy

The City's Recreation, Parks & Arts Department Parks Division plays a vital role in maintaining, preserving, and expanding the City's urban tree canopy and green spaces. The City has been named a Tree City USA by the Arbor Day Foundation for 31 years. Tree plantings are incorporated into capital projects when facilities are built/re-built or road improvements are constructed. The City has also utilized Tree Impact Fee revenues from tree permits to help renew the canopy over the years.

Total Pounds of Nitrogen & Phosphorous Removed from Street Sweeping

Nitrogen Removed (lbs)
Phosphorous Removed (lbs)



Street Sweeping Section Frequency to Target Goal (Every 21 Days)



Renew our Natural Environment to Ensure Sustainability for Future Generations





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

Light-Duty Alt Fueled Vehicles Purchased by Year





Commitment to a Cleaner Future

As part of the City's commitment to the Ready for 100 initiative, electric, hybrid, and alternative fueled vehicles are the default replacement choice when replacing light-duty and administrative vehicles with a goal of phasing out gasoline-powered vehicles from the fleet.

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

EV Charging Station Gasoline & CO2 Reductions



Individual EV Charging Sessions

8,545

12,223

kWH of EV Charging

CO2 Emission Reductions (lbs)

Reduced Gasoline Usage (Gallons)

152,790

244.465



Renew our Natural Environment to Ensure Sustainability for Future Generations





GOAL 5: Divert waste from landfills



Data and metrics for this goal area are still under development and will be added when available.

GOAL 6: Promote a culture of sustainability within City operations

Internal Sustainability Grant

The Team Largo Sustainability Grant is designed to help improve the resilience and sustainability of our organization and community. It is open to every Largo Team Member and can fund projects that range from reducing waste and improving environmental quality to increasing social equity or providing staff training opportunities. The internal sustainability grant is designed to empower employee ideas throughout all levels of the organization and ensure there are tools to respond quickly to good ideas and reinforce a culture of sustainability in the organization.



FUNDED

Project: 1st Electric Police Motorcycles in Tampa Bay **Funding Amount:** \$5,000, combined with private sector grant funds and public safety trust funds **Outcome:** 2 electric police motorcycles with reduced emissions and providing greater flexibility of use for officers.

FUNDED

Project: Acquisition of 3 tablets for City advisory board administrative support **Funding Amount:** \$1,500

Outcome: Reduced paper consumption for advisory board meetings; eliminate printing need

for lengthy agenda packets.



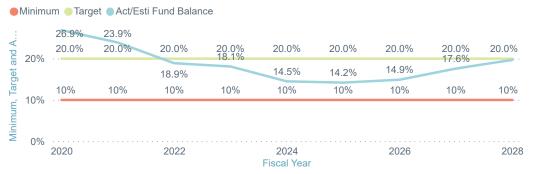


Advance a Flexible and Resilient Organization That Delivers Superior City Services

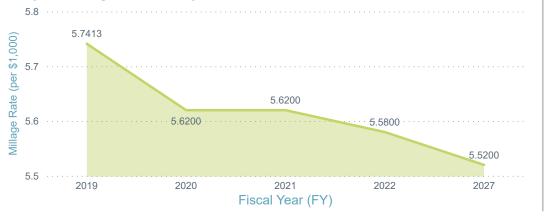


GOAL 1: Exercise strategic financial decision-making that preserves long-term financial health

General Fund Fund Balance (Actual and Projected)



City of Largo Property Tax Rate



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

Quarterly Employee Turnover Rate



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

Current Capital/Enterprise Technology Projects

Project Name	Status	Planned Start ▼	Planned Completion
Enterprise Phone System Evaluation	Unfunded	3/1/2027	3/1/2028
Enterprise Asset Management Software Replacement	New	10/1/2025	
West Largo Fiber Connectivity	Unfunded	10/1/2025	9/30/2026
Computer Server Replacement	Funded	10/1/2016	9/30/2099



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



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

Library Programs & Attendance



Library & Bookmobile Circulation



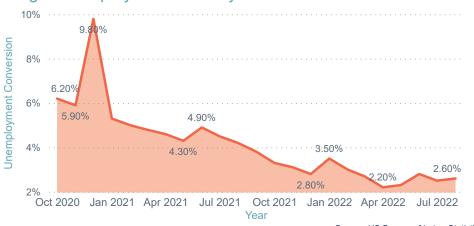
GOAL 2: Encourage private investment that allows for upward economic opportunities

Permitted Construction Value (past 12 months)

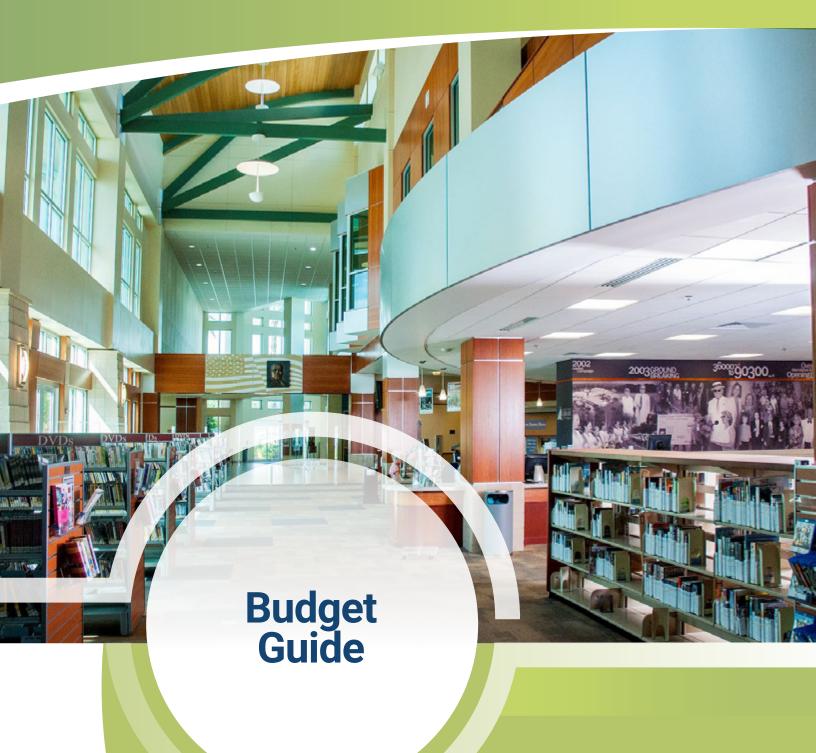


Source: City of Largo TrakIt Permitting Software

Largo Unemployment Rate by Month



Source: US Bureau of Labor Statistics





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, 2022, is referred to as "Fiscal Year 2023". Prior Fiscal Year (FY 2022) budget data is also included. All data contained herein for FY 2022 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. Budgetary control during the year is maintained on a department basis and within a fund and 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;
- 3. The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back 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.



Budget Calendar

CIP Schedule

November: CIP Schedule Distributed 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 30: Proposed CIP Distributed to City Commission and Finance Advisory Board

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

May 10: 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; Personnel Projections.

April/May: Departmental Budget Reviews with City Administration

May: Strategic Budget Discussions with Executive Leadership Team

June: Preparation of the Proposed Budget Document

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

July 1-31: Public Budget Engagement Meetings

July 15: Joint City Commission/Finance Advisory Board Budget Work Session

July 19: City Commission Establishes Maximum Property Tax Rate to be included on TRIM (estimated property tax)

Notices

August 9: City Commission Budget Review

September 6: City Commission First Public Hearing and Tentative Millage Rate and Budget

September 20: City Commission Second Public Hearing and Final Millage Rate and Budget

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 2023, 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, in-person engagement 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%)
- 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 (FAQ)

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 proposed FY 2023 tax rate is 5.5200 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.



O: 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.

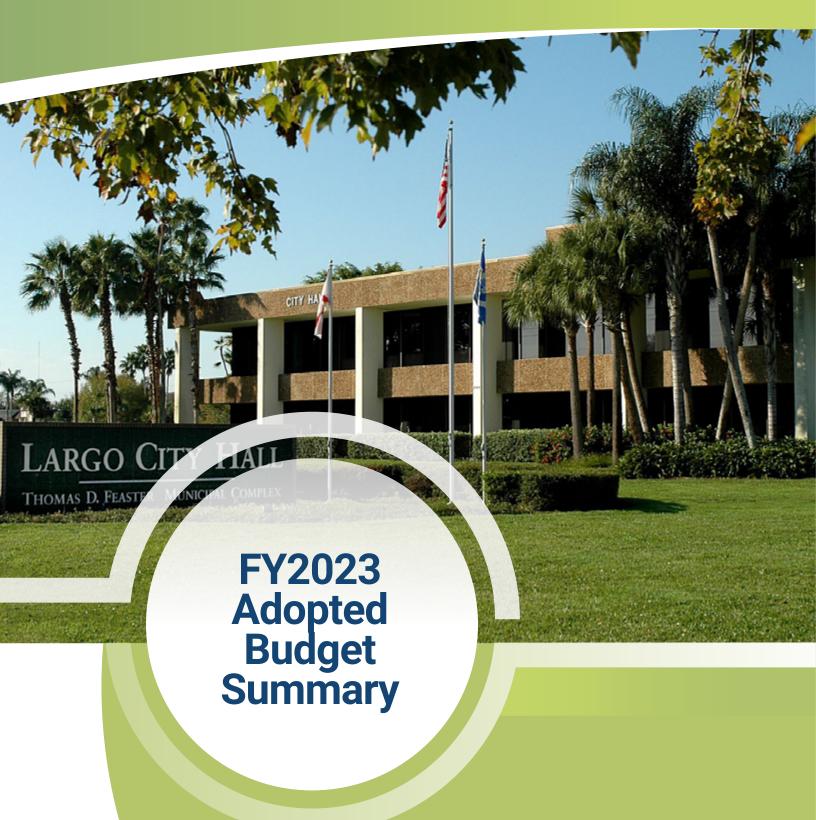
Q: WHAT ARE UTILITY TAXES AND FRANCHISE FEES, AND WHY DOES THE CITY OF LARGO LEVY THEM?

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:

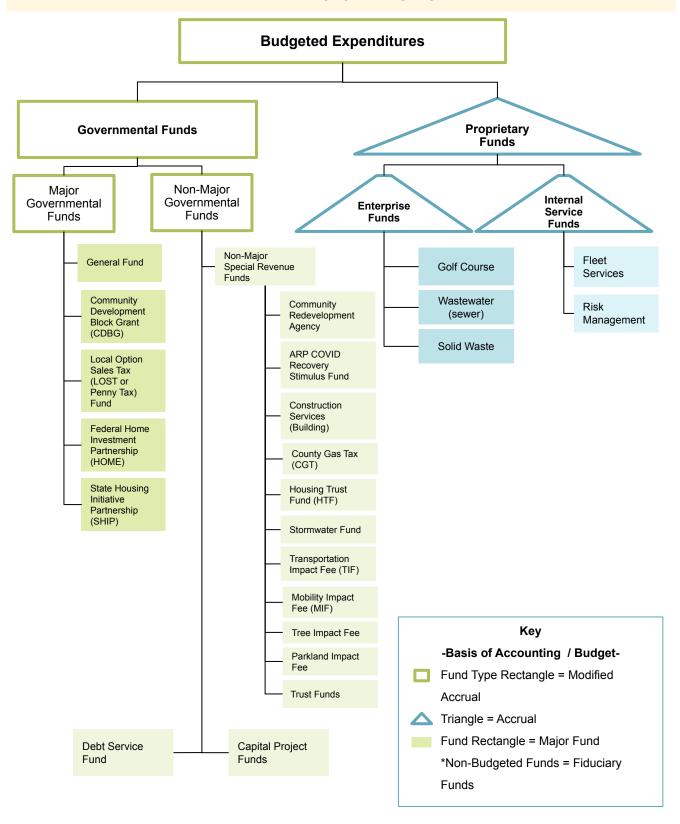
- A. Changes in the economy directly affect the property values of the community, and therefore the property taxes received by the City. It also affects sales tax revenue provided by the state for revenue sharing and the Local Option Sales Tax (LOST) monies for capital expenditures. In a slower economy, all of these revenue sources are reduced due to less sales and lower property values.
- B. 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

	Budget	Budget	Budget	Budget
	FY 2020	FY 2021	FY 2022	FY 2023
Department	(FTE)	(FTE)	(FTE)	(FTE)
Administration	28.58	28.58	30.73	30.73
Community Development	46.50	46.50	47.50	50.50
Engineering Services	23.00	23.00	25.00	25.00
Environmental Services	87.25	87.25	88.25	89.25
Finance	16.50	16.00	14.00	15.00
Fire Rescue	158.00	158.00	158.00	162.00
General Operating	0.00	0.00	0.00	0.00
Human Resources	14.50	15.00	14.00	13.00
Information Technology	30.00	30.00	31.00	31.00
Legislative	8.00	8.00	8.00	8.00
Library	40.30	40.00	40.00	40.00
Police	208.31	211.31	216.31	216.31
Public Works	148.33	148.33	148.33	151.33
Recreation, Parks & Arts	133.36	139.86	143.69	143.69
Total	942.63	951.83	964.81	975.81

UNFUNDED PERSONNEL POSITIONS BY DEPARTMENT

975.81

	Budget	Budget	Budget	Budget
Department	FY 2020	FY 2021	FY 2022	FY 2023
	(FTE)	(FTE)	(FTE)	(FTE)
Police				
Crime Analyst	1.00	0.00	0.00	0.00
Public Works				
Streets & Stormwater Tech. II	1.00	1.00	0.00	0.00
Total	2.00	1.00	0.00	0.00

FTE = Full-Time Equivalent



Total

PERSONNEL POSITIONS BY FUND

	Budget FY 2020	Budget FY 2021	Budget FY 2022	Budget FY 2023
Fund Type / Fund	(FTE)	(FTE)	(FTE)	(FTE)
General	694.15	696.85	706.93	713.18
Enterprise	172.43	172.43	174.23	175.23
Special Revenue	62.72	62.72	63.72	67.47
Internal Services	19.83	19.83	19.93	19.93
Total	949.13	951.83	964.81	975.81
UNFUNDED PERSONNEL POSITIONS BY FUND				
	Budget	Budget	Budget	Budget
Fund Type / Fund	FY 2020	FY 2021	FY 2022	FY 2023
	(FTE)	(FTE)	(FTE)	(FTE)
General Fund				
Crime Analyst	1.00	0.00	0.00	0.00
Stormwater Fund				
Streets & Stormwater Tech. II	1.00	1.00	0.00	0.00

2.00

1.00

0.00

0.00



	PERSC	NNEL CHANGES SUMMARY FOR FY 2023		
Department / Position	Budget FY 2022 (FTE)	Change	Budget FY 2023 (FTE)	Net Impact FY 2023 (FTE)
Administration	(1 1 =)	onunge	(1 1 =)	(1 1 2)
Communications Strategist	1.00	Delete 1.00 FTE Communications Strategist	0.00	-1.00
Communications Manager	0.00	Add 1.0 FTE Communications Manager	1.00	1.00
Sustainability Program Administrator	1.00	Title Change to Sustainability & Resilience Administrator	1.00	0.00
	1.00	Total	1.00	0.00
Community Development				
Downtown Administrator	0.00	Add 1.00 FTE Downtown Administrator	1.00	1.00
Housing Grant Specialist (Temp)	0.00	Add 1.00 FTE Housing Grant Specialist (Temp)	1.00	1.00
Principal Planner	1.00	Add 1.00 FTE Principal Planner	2.00	1.00
	1.00	Total	2.00	3.00
Environmental Services				
Flow Monitoring Technician	0.00	Add 1.00 FTE Flow Monitoring Technician	1.00	1.00
Environmental Inspector	4.00	Reclassify 4 FTE Env. Specialist (I/II/III) to Env. Inspector	4.00	0.00
Environmental Scientist	0.00	Add 1.00 FTE Environmental Scientist from Environmental Specialist	1.00	1.00
Environmental Specialist	5.00	Delete 1.00 FTE Environmental Spec. for Environmental Scientist	4.00	-1.00
	9.00	Total	10.00	1.00
Finance				
Accounting Manager	0.00	Add 1.00 FTE Accounting Manager Total	1.00 1.00	1.00 1.00
	0.00	iotai	1.00	1.00
Fire Rescue	0.00	A LIA CO ETTE D	4.00	4.00
Medic	0.00	Add 4.00 FTE Paramedic Total	4.00 4.00	4.00 4.00
Human Resources Office Specialist	1.00	Reclassify 1 FTE Office Specialist to Administrative Assistant	1.00	0.00
	1.00	Total	1.00	0.00
Information Technology				
Tech Specialist	5.00	Delete 1.00 FTE Tech Specialist / Add 1.00 FTE GIS Analyst	4.00	-1.00
GIS Analyst	1.00	Add 1.00 FTE GIS Analyst / Delete 1.00 FTE Tech Specialist	2.00	1.00
Tech Specialist	4.00	Delete 1.00 FTE Tech Specialist / Add 1.00 Enterprise App. Administrator	3.00	-1.00
GIS Manager	0.00	Delete 1.00 FTE Business Services Mgr / Add 1.00 FTE GIS Mgr	1.00	0.00
PMO Supervisor	0.00	Delete 1.00 FTE GIS Supervisor / Add 1.00 FTE PMO Supervisor	1.00	0.00
Enterprise Application Adminsitrator	3.00	Add 1.00 FTE Enterprise App. Admin / Delete 1.00 FTE Tech Specialist	4.00	1.00
	13.00	Total	15.00	0.00
Library				
Library Assistant	3.00	Re-classify 3.00 FTE Library Assistants to Library Assistant II	3.00	0.00
Office Specialist	1.00	Re-classify 1.00 FTE Office Specialist to Adminsitrative Assistant	1.00	0.00
·	4.00	Total	4.00	0.00
Police				
Police Officer	128.00	Delete 1.00 FTE Police Officer for Police Sergeant	127.00	-1.00
Police Sergeant	19.00	Add 1.00 FTE Police Officer for Police Sergeant	20.00	1.00
Telecommunicator	22.00	Delete 1.00 FTE Telecommunicator for Training Supervisor	21.00	-1.00
Training Supervisor	0.00	Add 1.00 FTE Training Supervisor from Telecommunicator	1.00	1.00
	169.00	Total	169.00	-1.00



PERSONNEL CHANGES SUMMARY FOR FY 2023

	Budget FY 2022		Budget FY 2023	Net Impact FY 2023
Department / Position	(FTE)	Change	(FTE)	(FTE)
Public Works				
Energy Program Administrator	0.00	Add 1.00 FTE Energy Program Administrator	1.00	1.00
Streets & Stormwater Technician	28.00	Add 2.00 FTE Streets & Stormwater Technicians	30.00	2.00
	28.00	Total	30.00	3.00
Recreation, Parks & Arts				
Lifeguard	1.00	Delete 1.00 FTE Lifeguard	0.00	-1.00
Recreation Leader II	4.50	Add 1.00 FTE Recreation Leader II	5.50	1.00
Event Assistant	0.50	Reclassify 0.5 FTE Event Assistant to Technical Assistant	0.50	0.00
	4.50	Total	5.50	0.00
	230.50	Total	242.50	11.00

Total i all Tillic Equivalent (LTE) Additions. To.00	
Total Full Time Equivalent (FTE) Additions: 18.00	
Total Full Time Equivalent (FTE) Reductions: -7.00	



SUMMARY FINAL BUDGET FY 2023 FY 2023 Final Millage Rate of 5.5200

	Beginning Available			Available Ending
Fund	Balance*	Revenue (+)	Expenditures (-)	Balance (=)
General Fund	16,625,200	96,103,300	103,471,400	9,257,100
Enterprise Funds				
Golf Course*	829,500	1,378,500	1,388,400	819,600
Solid Waste*	1,775,200	16,095,800	16,262,600	1,608,400
Wastewater*	1,308,100	37,416,100	35,364,600	3,359,600
Total	3,912,800	54,890,400	53,015,600	5,787,600
Special Revenue Funds				
ARP COVID	5,600,300	6,480,000	9,755,600	2,324,700
Com. Development Block Grant	0	1,399,100	1,399,100	0
Construction Services	6,538,000	1,910,000	3,890,900	4,557,100
CRA	2,723,800	1,661,300	1,717,600	2,667,500
County Gas Tax	2,220,700	1,099,200	2,067,600	1,252,300
НОМЕ	0	854,200	854,200	0
Housing Trust Fund	75,500	7,900	73,400	10,000
Local Option Sales Tax	14,887,100	13,852,100	26,679,600	2,059,600
Mobility Impact Fee	1,927,200	585,700	465,300	2,047,600
Parkland Impact Fee	4,358,900	788,500	800,000	4,347,400
SHIP	1,621,500	1,843,500	1,843,500	1,621,500
Stormwater	3,188,600	8,098,800	11,002,900	284,500
Transportation Impact Fee	628,300	1,500	629,800	0
Tree Impact Fee	727,700	51,500	120,000	659,200
Total	44,497,600	38,633,300	61,299,500	21,831,400
Internal Service Funds				
Fleet Services*	444,800	2,753,300	2,952,600	245,500
Risk Management	620,500	18,287,900	18,076,400	832,000
Total	1,065,300	21,041,200	21,029,000	1,077,500
Trust Funds	1,194,300	226,500	414,800	1,006,000
Capital Project Funds				
Transportation Capital	0	0	0	0
Enterprise Technology Capital	0	0	0	0
City Hall Project	-14,015,100	18,900,000	4,400,000	484,900
Total	-14,015,100	18,900,000	4,400,000	484,900
Debt Service Funds	37,700	4,778,000	4,778,000	37,700
Total All Funds	53,317,800	234,572,700	248,408,300	39,482,200
Less Interfund Transfers		-30,702,800	-30,702,800	
Net Grand Total	53,317,800	203,869,900	217,705,500	39,482,200

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



ALL			

FY 2023 Final Millage Rate of 5.5200

	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022
Beginning Balance	184,634,715	190,459,244	203,575,800	204,167,900	212,507,200	4.39%
Devenues						
Revenues Droporty Toyon	27 502 957	20.046.295	22 150 200	22 145 900	26.014.100	12.02%
Property Taxes	27,592,857	29,946,285	32,150,300	32,145,800	36,014,100	12.02%
Other Taxes	13,160,235	13,304,517	13,692,800	13,555,000	13,764,000	0.52%
Licenses, Permits & Fees	8,937,155	8,556,341	9,760,000	11,105,900	10,228,300	4.80%
Intergovernmental	34,614,665	27,364,611	31,495,200	36,291,700	41,197,000	30.80%
User Charges	47,393,964	64,186,557	69,287,300	70,004,000	76,018,700	9.72%
Fines	1,045,155	633,264	690,500	938,100	841,500	21.87%
Miscellaneous	5,399,657	2,860,689	2,130,500	2,492,600	2,206,300	3.56%
Debt Proceeds	3,053,300	-3,172	60,000,000	60,483,700	23,600,000	-60.67%
Interfund Charges / Transfers	21,400,398	22,342,653	26,225,900	27,205,300	30,702,800	17.07%
Total Resources	162,597,385	169,191,745	245,432,500	254,222,100	234,572,700	-4.42%
Expenditures						
Administration	3,446,419	3,685,857	3,916,400	3,890,500	4,583,500	17.03%
Community Development	8,404,554	7,005,661	8,411,100	7,425,200	10,997,000	30.74%
Engineering Services	9,634,047	5,817,760	13,166,100	8,706,500	20,401,000	54.95%
Environmental Services	18,529,522	19,049,150	21,564,500	20,262,600	23,146,100	7.33%
Finance	1,492,381	1,567,802	1,688,400	1,485,500	1,829,500	8.36%
Fire Rescue	21,409,148	24,041,522	28,681,400	24,025,700	33,327,300	16.20%
General Operating	7,134,210	9,976,307	71,356,600	80,987,900	35,069,300	-50.85%
Human Resources	16,081,866	17,175,920	17,954,400	17,825,300	19,056,100	6.14%
Information Technology	6,476,103	5,663,452	8,282,600	6,581,400	8,141,300	-1.71%
Legislative	365,110	347,264	423,600	396,000	444,300	4.89%
Library	3,735,912	3,767,285	4,218,900	3,888,400	5,117,900	21.31%
Police	24,681,980	28,435,204	35,265,100	33,578,900	33,930,800	-3.78%
Public Works	21,903,834	20,752,189	28,126,800	25,964,400	30,084,800	6.96%
Recreation, Parks & Arts	12,260,986	12,606,706	19,497,900	14,047,200	22,279,400	14.27%
Total Expenditures	155,556,070	159,892,078	262,553,800	249,065,500	248,408,300	-5.39%
Ending Balance						
Designated/reserved	101,101,276	135,328,486	127,498,400	138,898,400	137,612,700	_
Catastrophe / Special Reserve	2,405,840	2,705,926	2,986,900	2,955,900	2,877,000	_
Unexpended Expenditures	2,400,040	2,700,320	8,501,740	2,300,300	9,300,400	_
Available Fund Balance	50,290,900	35,354,822	32,474,900	38,135,900	22,425,200	-30.95%
Total Ending Balance	161,834,183	164,105,039	177,097,200	175,214,000	185,046,900	-
		•		•	•	
Expenditures By Category Personnel	76,301,731	81,103,587	90,572,700	85,667,700	97,645,300	7.81%
Operating	55,335,190 16,122,505	57,162,027	71,357,400	67,143,600	77,093,900	8.04%
Capital	16,132,595	15,051,220	89,458,400	84,594,900	49,960,600	-44.15%
Other	7,786,576	6,575,455	11,165,300	11,659,300	23,708,500	112.34%
Total	155,556,062	159,892,270	262,553,800	249,065,500	248,408,300	-5.39%



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

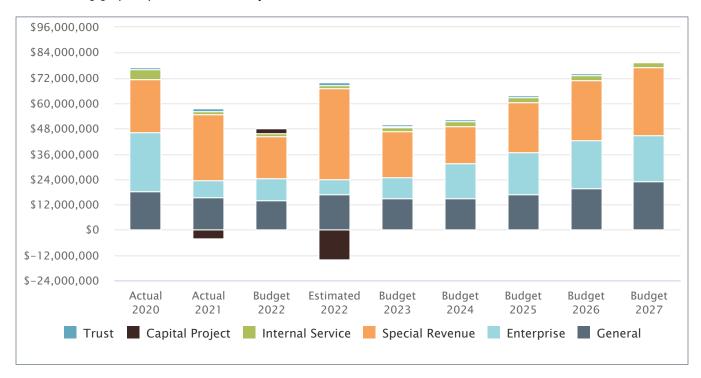
The regional economy displays continued strength over the past years until the onset of the COVID-19 pandemic and ensuing economic disruption. While COVID-19 induced economic shocks that affected numerous funds, the economy has rebounded quickly, resulting in only temporary impacts to many revenues. 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 performance of sales tax 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, 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. Lower-than-expected health insurance rates are a positive development, although savings are outpaced by necessary wage growth to remain a competitive employer and address recruitment concerns. In other funds, 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 2020 to FY 2027:

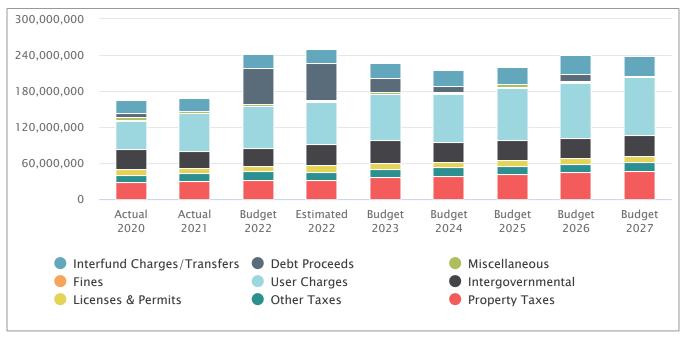


Generally, the City follows a pay-as-you-go philosophy towards funding capital projects. As a result, the fund balances are built up to accommodate capital projects included in the five-year plan, which then results in the use of fund balance. As the chart indicates, most of the fund balance, as well 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.



Revenues

The following graph represents the various types of revenues in all funds from FY 2020 to FY 2027:



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 2023, additional General Fund borrowing is planned for the Horizon West Bay project as well as Wastewater Fund borrowing for the design of the Deep Well Injection (Non-Surface Water Effluent Discharge) project.

Expenditures

The substantial capital expenditures in FY 2023 reflect the deferral of major capital projects from the prior year, including the Horizon West Bay project and the Parks Administration building reconstruction. Additionally, a new fire station is planned for construction in FY 2023. These facilities projects are in addition to the regularly-planned capital projects included from the proposed Capital Improvements Program. The following graph represents actual, estimated and projected expenditures from FY 2020 through FY 2027 (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 7.81% 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 2023 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 2023 Interfund Transfers

Transfers To:

Fleet Services Fund	\$2,753,300	Fleet Maintenance (Charges from Departments Paid to Fleet Fund)
General Fund	\$4,899,000	Administrative Service Charges (Enterprise/Special Revenue Funds)
Risk Fund	\$18,287,900	Employer Paid Health Insurance, Workers Compensation, General Liability
Total	\$25,940,200	





GENERAL FUND Millage Rate For FY 2023: 5.5200 / 10.95% Tax Increase

	_					
	Actual	Actual	Budget	Estimated	Budget	% Change From
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2022
Beginning Balance	22,800,532	26,354,205	26,479,100	28,953,900	27,460,300	3.71%
Revenues						
Property Taxes	26,986,919	29,228,897	31,381,200	31,377,800	35,157,900	12.03%
Other Taxes	13,160,235	13,304,517	13,692,800	13,555,000	13,764,000	0.52%
Licenses & Permits	6,435,334	6,372,778	6,505,000	6,815,000	6,913,300	6.28%
Intergovernmental	22,278,452	12,808,513	11,342,000	13,465,500	14,655,800	29.22%
User Charges	4,111,434	17,480,442	18,872,200	18,490,700	19,472,500	3.18%
Fines	794,135	552,737	591,500	863,100	756,500	27.90%
Miscellaneous	2,294,931	394,488	654,600	482,700	484,300	-26.02%
Debt Proceeds	0	0	0	383,700	0	-
Interfund Charges/transfers	3,930,540	3,965,433	4,586,100	4,916,500	4,899,000	6.82%
Total Resources	79,991,981	84,107,805	87,625,400	90,350,000	96,103,300	9.68%
Expenditures						
Administration	3,204,253	3,480,648	3,649,300	3,634,500	4,208,000	15.31%
Community Development	2,336,322	2,423,660	2,714,800	2,620,500	3,151,900	16.10%
Engineering Services	787,165	796,038	1,120,400	1,062,000	1,185,100	5.77%
Environmental Services	0	0	0	0	0	-
Finance	961,282	1,040,634	1,061,800	1,001,600	1,233,300	16.15%
Fire Rescue	20,465,472	21,001,319	22,809,100	22,177,600	24,809,300	8.77%
General Operating	1,261,749	655,850	2,288,600	2,587,500	3,928,400	71.65%
Human Resources	849,822	918,896	1,031,200	901,800	1,036,500	0.51%
Information Technology	3,604,406	4,471,589	5,914,300	5,645,900	5,637,900	-4.67%
Legislative	365,110	347,264	423,600	396,000	444,300	4.89%
Library	3,733,463	3,765,239	4,173,900	3,873,400	5,102,900	22.26%
Police	24,006,437	26,838,666	32,172,200	30,602,200	31,968,300	-0.63%
Public Works	4,572,831	4,712,377	5,491,000	4,807,600	5,993,000	9.14%
Recreation, Parks & Arts	10,289,995	11,055,882	14,179,800	12,533,000	14,772,500	4.18%
Total Expenditures	76,438,308	81,508,061	97,030,000	91,843,600	103,471,400	6.64%
Ending Balance						
Designated/Reserved	2,989,951	13,545,399	8,034,200	10,835,100	10,835,100	-
Unexpended / Change In Reserve	0	0	4,847,000	0	5,120,900	-
Unrestricted Fund Balance	23,364,254	15,408,550	9,040,300	16,625,200	9,257,100	2.40%
Total Ending Balance	26,354,205	28,953,949	21,921,500	27,460,300	25,213,100	-
Expenditures By Category						
Personnel	58,994,495	63,776,723	70,351,500	68,011,400	75,726,600	7.64%
Operating	15,634,821	15,838,213	21,692,700	19,034,600	21,063,400	-2.90%
Capital	1,496,735	1,034,713	2,844,400	2,632,700	2,430,500	-14.55%
Other	312,256	858,412	2,141,400	2,164,900	4,250,900	98.51%
Total	76,438,307	81,508,061	97,030,000	91,843,600	103,471,400	6.64%



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 73.2% of General Fund expenditures are for personnel costs, including benefits. The cornerstone of the City's positive financial condition is its low debt, which allowed the City to 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. Use of general revenues, rather than property tax revenues, will preserve the status of no general obligation debt and not require voter referendum approval.

<u>Expenditures</u> - Personnel expenditures are the largest investment in the FY 2023 budget. The budget includes annual salary increases for team members as outlined below:

• CWA Bargaining Unit:

- o Implementation of new Pay Plan with Additional Pay Ranges
- o 7% Increases in Pay-Range Minimum & Maximums
- o 7% Pay Annual Merit Increases

• IAFF Bargaining Unit:

- 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:

- 7% Increases in Pay-Range Minimum & Maximums
- 5% Pay Annual Merit Increases
- o 2% Pay Increases for Market-Based Range Movements (Compression Prevention)

PBA Bargaining Unit:

- o 2% Increase in Pay-Range Minimum & Maximums
- 5% Pay Annual Merit Increases
- o Compression Adjustments at Designated Points in the Pay Range
- Average Annual Wage Growth in Current Contract is 8.6%

PBA Supervisory Bargaining Unit:

- 2% Increase in Pay-Range Minimum & Maximums
- 4% Pay Annual Merit Increases

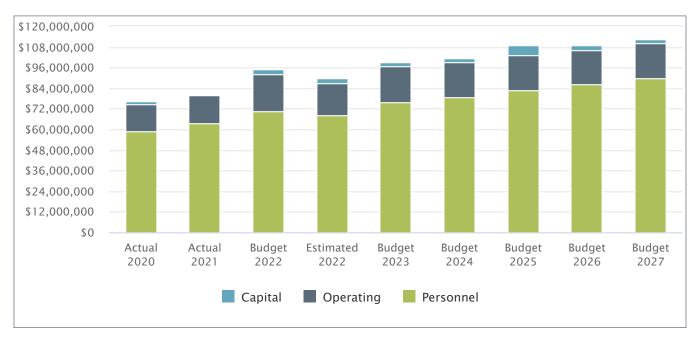


- Compression Adjustments at Designated Points in the Pay Range
- Average Annual Wage Growth in Current Contract is 5.8%

The past several fiscal years' budgets have provided an amount equal to 4% for pay raises. Personnel expenditures are projected to grow on average approximately 4.2% annually after FY 2023, which includes the cost of the police and fire pension contribution. The projected growth in personnel costs includes pay increases and all benefit cost increases, such as health insurance, retirement and worker's compensation costs.

The City has implemented budget processes and tools to manage operating budget growth in order to preserve long-term financial stability and create flexibility to achieve strategic goals. This process has helped the City Commission achieve the target 20% fund balance prior to the COVID-19 pandemic and allowed for sufficient reserves to weather the ensuing economic impacts. These processes will continue to help rebuild fund balance going forward to reach the target level once again.

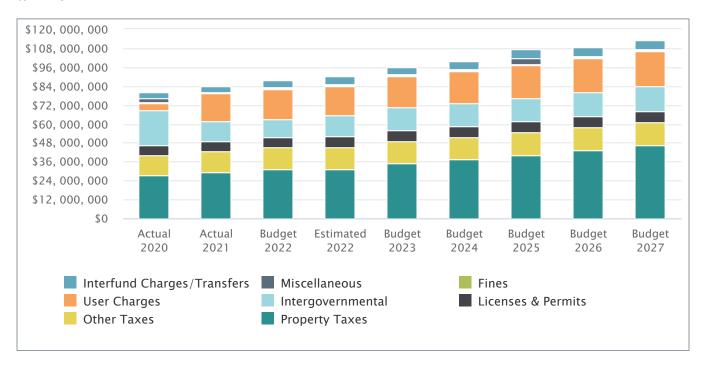
The following graph represents the actual and projected expenditures in the General Fund from FY 2020 to FY 2027:



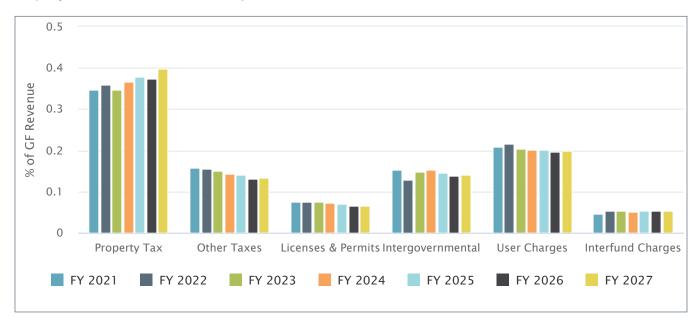


Revenues - The FY 2023 Budget General Fund Long Range Financial Plan includes projected property tax revenue increases of 12.03% for FY 2023, and 7% from FY 2024 – FY 2027 annually. In FY 2023, the City saw property values grow 13.11% Citywide, reflecting the strong demand in the housing market and continued recovery of home values in the City. Other revenue levels are in flux as a result of COVID-19 effects. Some revenues are flat or growing slightly, while others, such as user fees and shared revenue, are still recovering due to changes in consumer behavior. Total revenue growth equals approximately 5.3% annually over the projected five-year period, not including the proposed property tax increases

The following graph represents the various types of actual and projected revenues in the General Fund from FY 2020 to FY 2027:



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.

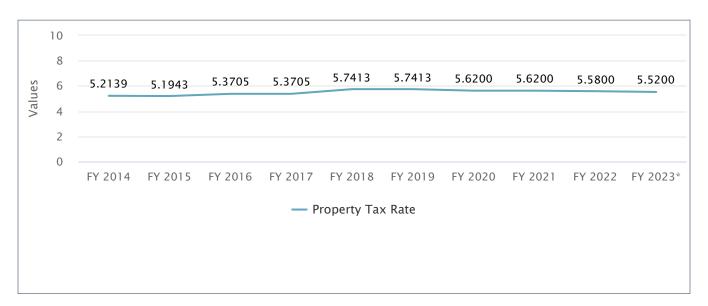
The FY 2023 Budget includes 96.5% of the projected property tax levied, which is \$35,157,900 in the General Fund, and represents approximately a 36.6% share of total revenues. The proposed property tax rate of 5.5200 will generate \$3.7M or 12.03% more property tax revenue than the previous year. Initial 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 10.95% (or rolled-back rate plus 10.95%) tax increase because of the 13.11% growth in property values, approximately 0.89% 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 2023 millage rate calculation is 6.18%, 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 2023 (As estimated by the Pinellas County Property Appraiser on July 1, 2022)

2022 Real Property Taxable Value	\$6,658,335,915	12.23%
2022 New Construction / Annexations	\$52,835,758	0.89%
2022 Total Taxable Value	\$6,764,007,431	13.11%

The following chart depicts actual property tax rates from FY 2014 to FY 2023

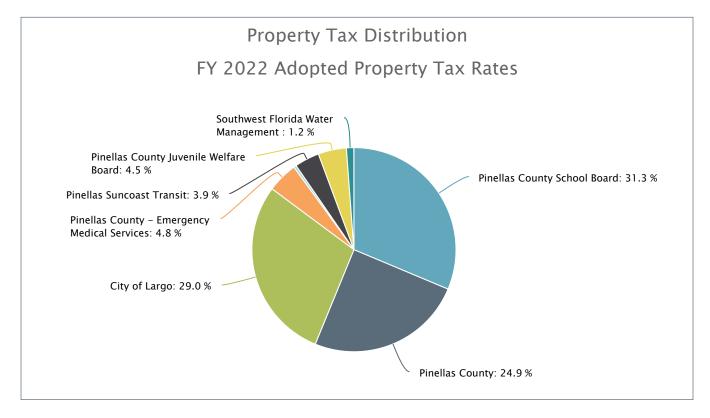




Percent Change in Property Tax Values

Changes in taxable property values have varied greatly during the past ten years. In FY 2011, the taxable value decreased by a low of -10.56%. In FY 2017, the taxable value increased by a previous high of 8.84%. For FY 2023, the estimate of the City of Largo's tax base provided by the Pinellas County Property Appraiser is an increase of 13.11% - a new high compared to the last decade. This continues the trend of strong property tax value growth seen within the City over the past five years.

Fiscal Year	Taxable Value	Change from Prior Year
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%
2011	\$3,486,118,909	-10.56%





Fiscal Year 2023 Adopted Property Tax Rates

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

	<u>City</u>	Rate (mills)
1	West Palm Beach	8.1965
2	Deltona	7.6500
3	Palm Bay	7.5995
4	Miami Gardens	6.9363
5	Melbourne	6.7490
6	Deerfield Beach	6.2825
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	4.6100
17	Boca Raton	3.6556

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 2022 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. Additionally, it is difficult to project changes in consumer behavior for communications services, due to ongoing changes in services provided over the Internet (i.e. streaming television).

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 2023 Other Tax Revenue

Business License Tax	\$675,000
Communications Services Tax	\$2,814,000
Electric	\$8,490,500
Gas/Fuel Oil	\$185,000
Propane	\$95,000
Water	\$1,504,500
Total	\$13,764,000

<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 6.3% from the FY 2022 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 2023 Licenses & Permits

Electric Franchise Fee	\$6,708,300
Gas Franchise Fee	\$195,000
Sewer Permits	\$1,000
Tree Permits	\$9,000
Total	\$6,913,300

<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 61.5% 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 2023, the City will add an additional Medic unit at Station 41 to address peak call demand. This will be a new structure that is fully funded by the County at approximately \$340,000 beginning in FY 2023.

High Point Fire District Tax - Pinellas County contracts with Largo to provide fire service protection for approximately 73.3% 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 14.2% 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 2023 projection of \$\$750,000

FY 2023 County Shared Revenue

Belleair Bluffs Fire District	\$376,600
Emergency Medical Services	\$8,544,300
High Point Fire District	\$1,571,500
Largo Fire District	\$1,577,900
Library Cooperative	\$750,000
Total	\$12,820,300

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 22.5% increase compared to FY 2022, 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 1.0% per year in out-years; in FY 2023, revenue is projected to grow 2.2%. The FY 2023 increase is reflective of the rebound in the economy compared to the COVID-affected estimates in FY 2022.

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 2023 State Shared Revenue

Mobile Home Licenses	\$175,000
Motor Fuel Tax	\$808,000
State Sales Tax	\$7,324,600
Total	\$8,307,600

<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. FY 2022 revenues are projected to be 21.7% greater than budget with 2.8% growth going forward.

FY 2023 Municipal Revenue Sharing

Revenue Sharing	\$3,642,300
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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 2023 User Charges

User Charges \$19,472,500



<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.

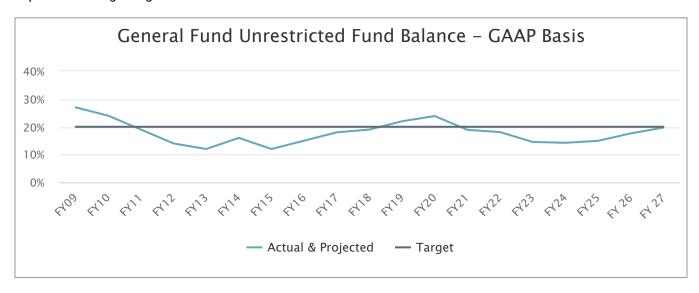
FY 2023 Interfund Transfers to the General Fund

Transfer From:	
Construction Services Fund	\$213,300
CRA Fund	\$39,600
Fleet Services Fund	\$158,400
Forfeiture Fund (Police)	\$11,400
Solid Waste Fund	\$1,435,700
Stormwater Fund	\$295,200
Wastewater Fund	\$2,745,400
Total	\$4,899,000

<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 2022 at 18.1% of expenditures. In the current five-year projection, the fund balance reaches a low in FY 2024, accommodating the City's recovery from the COVID-19 pandemic and strategic priorities highlighted in the City Manager's message. 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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change Fron FY 2022
Beginning Balance	2,271,473	2,023,722	1,922,600	2,332,300	2,461,000	28.00%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	375	3,271	0	0	0	-
User Charges	913,382	1,247,725	1,121,200	1,380,400	1,376,500	22.77%
Fines	0	0	0	0	0	
Miscellaneous	12,933	885	6,500	1,500	2,000	-69.23%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	926,690	1,251,881	1,127,700	1,381,900	1,378,500	22.24%
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	2,768	0	0	0	
Human Resources	0	2,700	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	_
-	0	0	0	0	0	-
Library Police	0	0	0	0	0	-
						0.00%
Public Works	1,476	1,777	10,000	1,500	10,000	
Recreation, Parks & Arts	1,172,965	938,772	1,361,600	1,251,700	1,378,400	
Total Expenditures	1,174,441	943,316	1,371,600	1,253,200	1,388,400	1.22%
Ending Balance						
Equity	1,659,246	1,690,486	1,406,600	1,571,500	1,631,500	
Unexpended Expenditures	0	0	44,000	0	41,700	
Available Fund Balance	364,476	641,801	272,100	889,500	819,600	
Total Ending Balance	2,023,722	2,332,287	1,722,700	2,461,000	2,492,800	-
Expenditures By Category						
Personnel	532,498	510,321	557,800	537,300	622,500	11.60%
Operating	641,943	432,995	813,800	715,900	765,900	
Capital	0	0	010,000	0	0 00,300	
Other	0	0	0	0	0	
Total	1,174,441	943,316	1,371,600	1,253,200		

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 presented a comprehensive revenue analysis in the Spring of 2022 to the City Commision, presenting a rate setting strategy necessary to retain the golf course as a self supporting fund.

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 an increase in revenues by 9.4% compared to FY 2021. 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

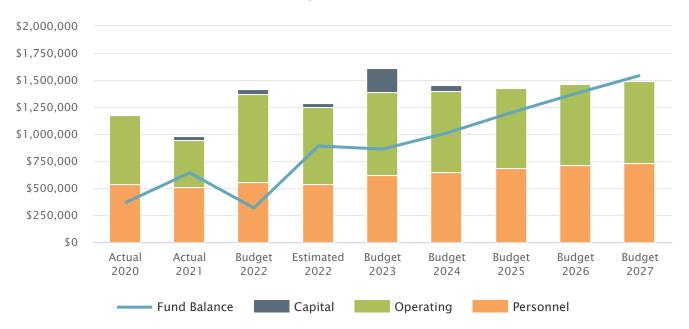
- Increasing supply-chain costs and inflation present rising prices for capital renewal needs.
- Impact of uncertain future economic conditions blunting post-pandemic golf participation increases.

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 2020	FY 2021	FY 2022	FY 2022		From FY 2022
Beginning Balance	13,265,859	14,046,974	13,911,900	16,370,100	17,141,800	23.22%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	193,497	62,034	60,000	60,000	60,000	0.00%
User Charges	13,366,678	13,874,835	14,833,700	15,463,800	15,670,800	5.64%
Fines	0	0	0	0	0	-
Miscellaneous	521,905	387,244	130,000	485,500	365,000	180.77%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	14,082,081	14,324,113	15,023,700	16,009,300	16,095,800	7.14%
Even and its upon						
Expenditures	70.055	64700	00.000	75.000	110 100	22.00%
Administration	72,855	64,702	88,200	75,900	118,100	33.90%
Community Development	0	0	0	0	0	-
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	205,473	213,047	274,100	176,000	223,800	-18.35%
Fire Rescue	0	0	0	0	0	-
General Operating	1,204,550	1,267,662	1,454,200	1,420,700	1,493,100	2.68%
Human Resources	0	0	0	0	0	-
Information Technology	33,542	132,612	141,200	143,600	123,800	-12.32%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	11,784,546	10,322,980	13,422,100	13,421,400	14,303,800	6.57%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	13,300,966	12,001,003	15,379,800	15,237,600	16,262,600	5.74%
Ending Balance						
Designated/Reserved	10,103,607	13,126,036	11,787,100	13,437,800	13,866,600	-
Emergency Reserve	750,000	1,000,000	1,250,000	1,250,000	1,500,000	_
Unexpended Expenditures	0	0	961,200	0	1,016,400	_
Available Fund Balance	3,193,367	2,244,047	518,700	2,454,000	1,608,400	210.08%
Total Ending Balance	14,046,974	16,370,083	14,517,000	17,141,800	17,991,400	-
Expenditures By Category						
Personnel	4,101,671	4,020,656	4,746,500	4,433,500	5,090,400	7.25%
Operating	7,997,845	6,718,885	9,184,300	9,383,400	9,705,700	5.68%
Capital	7,997,843	0,710,003	9,164,300	9,363,400	9,703,700	J.00% -
Other		1,261,462		1,420,700		- 1.21%
	1,201,450		1,449,000		1,466,500	
Total	13,300,966	12,001,003	15,379,800	15,237,600	16,262,600	5.74%

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 recycling market has improved substantially since the international market shock from 2018 caused by China's policy to halt imports of some recyclables. The recycling market has stabilized and the City is once again seeing revenue generated from the recycling program.
- With only one 15% rate increase projected in the 5-year projection, the fund is projected to manage labor costs and increased operating costs (outlined below) while maintaining a stable fund balance.

Challenges and Risks

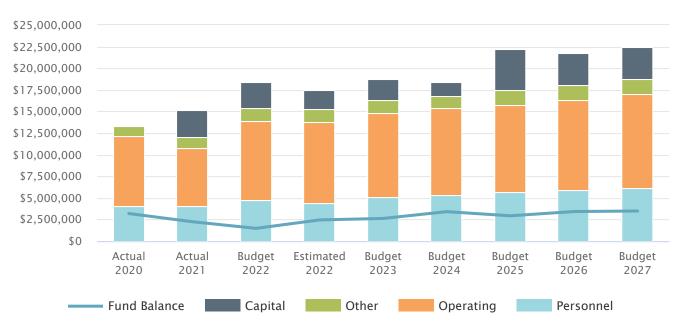
- Recurring increases in tipping fees (disposal fees) for the Pinellas County landfill mean ongoing escalation in operating costs.
- Current pressure on prices of steel (dumpsters and containers) and vehicles pose a potential for additional
 costs in this fund in the future.

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, 2022:

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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	110,845,467	112,978,156	123,257,800	115,466,400	118,646,800	-3.74%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	47,758	29,867	0	0	1,100,000	-
User Charges	23,246,420	25,467,079	27,589,700	27,957,000	31,342,100	13.60%
Fines	14,554	11,900	15,000	12,000	12,000	-20.00%
Miscellaneous	1,076,560	228,354	475,000	285,800	262,000	-44.84%
Debt Proceeds	0	0	0	0	4,700,000	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	24,385,292	25,737,200	28,079,700	28,254,800	37,416,100	33.25%
Expenditures						
Administration	85,483	70,896	89,900	92,000	130,200	44.83%
Community Development	11,328	0	0	0	0	-
Engineering Services	1,067,746	1,242,637	1,289,800	1,288,900	1,453,200	12.67%
Environmental Services	18,529,522	19,049,150	21,564,500	20,262,600	23,146,100	7.33%
Finance	188,987	200,372	229,200	195,900	248,000	8.20%
Fire Rescue	0	0	0	0	240,000	0.20%
General Operating	2,073,390	2,267,996	2,536,600	2,818,700	9,826,900	287.40%
Human Resources	2,073,390	2,207,990	2,330,000	2,818,700	9,820,900	207.40%
Information Technology	293,208	417,926	419,800	416,300	535,200	27.49%
	293,208	417,920	419,800	410,300	333,200	27.49%
Legislative					0	-
Library Police	0	0	0	0		-
	0		0	0	0	0.000
Public Works	2,939	0	25,000	0	25,000	0.00%
Recreation, Parks & Arts	0	0	0 154 000	0	0	- 25.01%
Total Expenditures	22,252,603	23,248,979	26,154,800	25,074,400	35,364,600	35.21%
Ending Balance						
Designated/Reserved	88,533,292	110,544,211	109,789,400	117,338,700	115,329,500	-
Unexpended Expenditures	0	0	1,830,200	0	2,448,300	-
Available Fund Balance	24,444,864	4,922,166	15,393,300	1,308,100	5,368,800	-65.12%
Total Ending Balance	112,978,156	115,466,377	127,012,900	118,646,800	123,146,600	-
Expenditures By Category						
Personnel	7,165,890	6,989,934	8,241,500	6,832,800	8,803,900	6.82%
Operating	11,877,172	13,441,140	14,771,400	14,902,900	16,751,200	13.40%
Capital	0	0	0	0	0	-
Other	3,209,564	2,817,904	3,141,900	3,338,700	9,809,500	212.22%
Total	22,252,626	23,248,978	26,154,800	25,074,400	35,364,600	35.21%

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 10% 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 2023 is the final year of a previously-approved 3-year program and reflects the following dollar impact on an average single-family residential property (using 5,000 gallons per month):

Base Rate: \$2.28 increase per month, from \$22.75 to \$25.03

Usage Rate: \$0.28 increase per thousand gallons, from \$2.78 to \$3.06 **Average Monthly Bill:** \$3.68 increase per month, from \$36.65 to \$40.33

Strengths and Opportunities

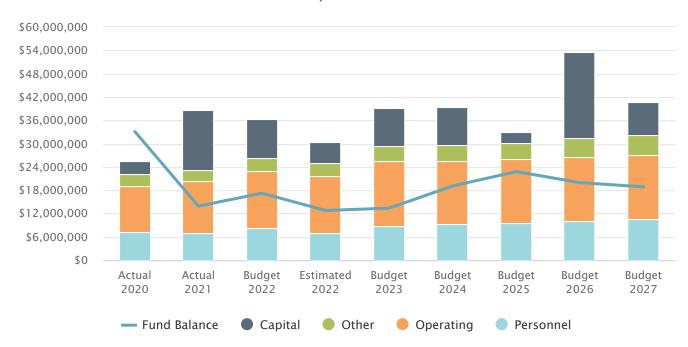
- Staff are pursuing a strategic, planned approach to borrowing (debt) to help smooth the cost of significant capital expenditures over time.
- Revenues collected from customers are being put to use executing capital improvements and continued repair and maintenance operations, returning less budgeted 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 Wastewater Fund is estimated to fall below preferred fund balance targets by the end of the current fiscal year and into the next fiscal year, leaving less flexibility for a major emergency repair or expense.
- 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 with a current budgeted total cost of over \$20,000,000. Construction costs are still only estimated and could rise following the completion of preliminary design work in FY 23-24.



Wastewater Fund Expenditures & Fund Balance



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 Rates - Effective October 1, 2021

Residential - The FY 2023 Budget includes a 10% Wastewater rate increase. The new Wastewater rates are \$3.06 (up from \$2.78) Inside City Limits (\$3.89 Outside City Limits, up from \$3.49) 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	\$22.75	\$28.44
Multifamily (duplex, triplex)	\$22.75	\$28.44
High density (apartments, mobile	\$17.06	\$21.33
homes and condominiums)		
Customers utilizing other water sources	\$36.66	\$45.84
to the discontinuous Boots day on the statement		

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 2023 Budget includes a 10% Wastewater rate increase. The new Wastewater rates are \$4.94 (up from \$4.49) Inside City Limits (\$6.17 Outside City Limits, up from \$5.61) 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	\$22.75	\$28.44
1 inch meter	\$68.19	\$85.23
1 1/2 inch meter	\$136.43	\$170.53
2 inch meter	\$227.48	\$284.35
3 inch meter	\$408.98	\$511.23
4 inch meter	\$636.46	\$795.58
6 inch meter	\$1,363.67	\$1,704.59
8 inch meter	\$2,273.59	\$2,841.99

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:

	Inside City Limits:	Outside City Limits or 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 2021 and remains at that level.





AMER	ICAN RESCUE F	PLAN (ARP) (OVID RECOV	ERY FUND		
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022
Beginning Balance	0	0	0	0	5,600,300	-
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	4,064,100	6,480,000	6,480,000	59.44%
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	0	0	0	0	0	-
Total Resources	0	0	4,064,100	6,480,000	6,480,000	59.44%
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	4,064,100	879,700	9,755,600	140.04%
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	0	0	4,064,100	879,700	9,755,600	140.04%
Ending Balance						
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	0	0	0	5,600,300	2,324,700	-
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	0	0	0	55,000	93,700	-
Operating	0	0	1,493,500	824,700	2,919,000	95.45%
Capital	0	0	60,900	0	0	-100.00%
Other	0	0	2,509,700	0	6,742,900	168.67%
Total	0	0	4,064,100	879,700	9,755,600	140.04%



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

Since FY 2022, City staff have undertaken 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. Project scopes have been refined and project plans developed to move projects into the procurement phase and get more accurate cost estimates. Project details can be found in the Capital Improvements Program section of the budget.

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.



FY 2020 FY 2021 FY 2022 FY 2022 FY 2023 From FR Park Revenues Property Taxes 0 <th>Change n FY 2022 22.18% 10.00% 14.59%</th>	Change n FY 2022 22.18% 10.00% 14.59%
Revenues 0 0 0 0 0 Property Taxes 0 0 0 0 0 0 Other Taxes 0 0 0 0 0 0 0 Licenses & Permits 0	- - - 22.18% - - 40.00% -
Revenues Property Taxes 0 0 0 0 0 0 Other Taxes 0 0 0 0 0 0 Licenses & Permits 0 0 0 0 0 0 Intergovernmental 602,765 551,623 1,438,100 869,600 1,119,100 -22. User Charges 0 3,172 0 0 0 0 Fines 0 0 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.00 Debt Proceeds 0 0 0 0 0 0 Interfund Charges/transfers 0 0 0 0 0 0	- - - 22.18% - - - 10.00% - -
Property Taxes 0 0 0 0 0 Other Taxes 0 0 0 0 0 Licenses & Permits 0 0 0 0 0 Intergovernmental 602,765 551,623 1,438,100 869,600 1,119,100 -22. User Charges 0 3,172 0 0 0 0 Fines 0 0 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.6 Debt Proceeds 0 (3,172) 0 0 0 Interfund Charges/transfers 0 0 0 0 0	- - 40.00% - -
Other Taxes 0 0 0 0 0 0 Licenses & Permits 0 0 0 0 0 0 Intergovernmental 602,765 551,623 1,438,100 869,600 1,119,100 -22. User Charges 0 3,172 0 0 0 0 Fines 0 0 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.0 Debt Proceeds 0 (3,172) 0 0 0 Interfund Charges/transfers 0 0 0 0 0	- - 40.00% - -
Licenses & Permits 0 0 0 0 0 Intergovernmental 602,765 551,623 1,438,100 869,600 1,119,100 -22. User Charges 0 3,172 0 0 0 0 Fines 0 0 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.0 Debt Proceeds 0 (3,172) 0 0 0 Interfund Charges/transfers 0 0 0 0 0	- - 40.00% - -
Intergovernmental 602,765 551,623 1,438,100 869,600 1,119,100 -22. User Charges 0 3,172 0 0 0 0 Fines 0 0 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.0 Debt Proceeds 0 (3,172) 0 0 0 Interfund Charges/transfers 0 0 0 0 0	- - 40.00% - -
User Charges 0 3,172 0 0 0 Fines 0 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.00 Debt Proceeds 0 (3,172) 0 0 0 Interfund Charges/transfers 0 0 0 0 0	- - 40.00% - -
Fines 0 0 0 0 0 Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.00 Debt Proceeds 0 (3,172) 0 0 0 0 Interfund Charges/transfers 0 0 0 0 0 0	-
Miscellaneous 9,036 360,695 200,000 322,000 280,000 40.0 Debt Proceeds 0 (3,172) 0 0 0 0 Interfund Charges/transfers 0 0 0 0 0 0	-
Debt Proceeds 0 (3,172) 0 0 0 Interfund Charges/transfers 0 0 0 0 0	-
Interfund Charges/transfers 0 0 0 0 0	- - 14.59%
· · · · · · · · · · · · · · · · · · ·	- 14.59%
Total Resources 611,801 912,318 1,638,100 1,191,600 1,399,100 -14.	14.59%
Expenditures	
Administration 0 0 0 0 0	-
Community Development 611,801 912,318 1,638,100 1,191,600 1,399,100 -14.	14.59%
Engineering Services 0 0 0 0 0	-
Environmental Services 0 0 0 0 0	-
Finance 0 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 611,801 912,318 1,638,100 1,191,600 1,399,100 -14.	14.59%
Ending Balance	
Designated/Reserved 0 0 0 0 0	-
Unexpended Expenditures 0 0 0 0 0	-
Available Fund Balance 0 0 0 0 0	-
Total Ending Balance 0 0 0 0 0	-
Expenditures By Category	
Personnel 161,098 133,023 239,600 161,700 209,000 -12.	12.77%
	34.31%
	58.51%
	05.13%
	14.59%



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

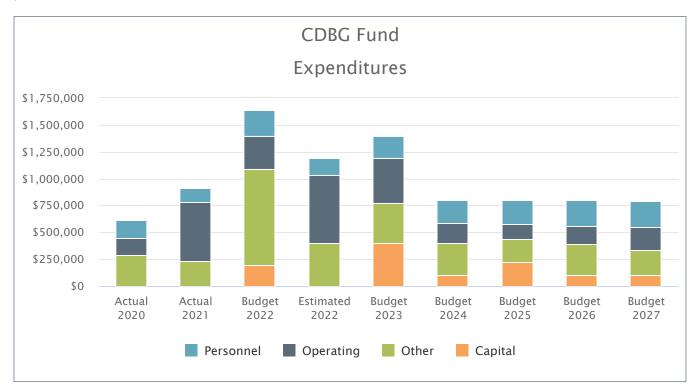
The CDBG Fund is expected to receive a slight decrease in federal entitlement funding from pre-COVID-19 levels due to a change in federal allocation calculations - this is not anticipated to have an impact on services. The Federal CARES Act COVID-19 relief funding has provided additional financial resources 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	ICES FUND			
	Actual FY 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	5,814,438	6,703,512	6,757,600	6,586,700	6,595,900	-2.39%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	2,501,821	1,752,256	1,900,000	2,140,000	1,900,000	0.00%
Intergovernmental	0	25,008	0	0	0	-
User Charges	0	7,053	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	115,809	21,517	40,000	5,000	10,000	-75.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	90,000	(7,053)	0	21,900	0	-
Total Resources	2,707,630	1,798,781	1,940,000	2,166,900	1,910,000	-1.55%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	1,529,768	1,511,148	1,984,500	1,737,000	1,994,400	0.50%
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	224,800	232,998	257,100	283,800	350,300	36.25%
Human Resources	224,800	232,998	237,100	283,800	330,300	30.23%
Information Technology	63,987	171,486	1,541,600	136,900	1,546,200	0.30%
· ·						
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	1,818,556	1,915,632	3,783,200	2,157,700	3,890,900	2.85%
Ending Balance						
Designated/reserved	44,531	57,845	44,500	57,900	57,900	-
Unexpended Expenditures	0	0	189,200	0	194,500	-
Available Fund Balance	6,658,981	6,528,816	4,869,900	6,538,000	4,557,100	-6.42%
Total Ending Balance	6,703,512	6,586,661	5,103,600	6,595,900	4,809,500	-
Expenditures By Category						
Personnel	1,183,177	1,289,648	1,514,300	1,315,900	1,607,400	6.15%
Operating	382,587	339,247	822,100	467,200	827,500	0.66%
Capital	28,591	54,938	1,215,800	90,800	1,125,000	-7.47%
Other	224,200	231,798	231,000	283,800	331,000	43.29%
- a i c i	224,200	201,/90	201,000	200,000	001,000	70.2370



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. A full-scale study of all building permit fees is currently underway to ensure the fee structure is commensurate with expenditures in the fund and future fund balance targets.

Due to operational delays, the planned Community Development & Regulation Software (CDRS) replacement has been deferred from FY 2022 until FY 2023. The City is currently undertaking an RFP process to select and award the project. Operating costs will increase following implementation, associated with the ongoing support and maintenance of the new CDRS system, but remain consistent going forward.

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 2011. Permitted Construction Values are a measurement tool used to show development growth within a particular market area.

Permitted Construction Value

	Commercia	I	Residential	
Year	Value	%	Value	%
2011	\$27,907,583	27.3%	\$74,211,105	72.7%
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*	\$75,842,900	53%	\$67,356,400	47%

^{*}Estimated as of July 1, 2022



COMMUNITY REDEVELOPMENT AGENCY FUND

FY 2023 Final Millage Rate of 5.5200

	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022
Beginning Balance	4,349,401	2,580,742	2,338,200	2,995,200	4,079,000	74.45%
Revenues						
Property Taxes	605,938	717,388	769,100	768,000	856,200	11.32%
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	580,513	1,282,515	741,900	898,300	802,100	8.11%
User Charges	2,800	2,679	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	64,001	4,276	10,000	2,000	3,000	-70.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	(1,077)	0	0	0	-
Total Resources	1,253,252	2,005,781	1,521,000	1,668,300	1,661,300	9.22%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	2,986,711	1,554,748	467,800	546,400	1,675,500	258.17%
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	35,200	36,600	38,100	38,100	39,600	3.94%
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	3,021,911	1,591,348	508,400	584,500	1,717,600	237.84%
Ending Balance						
Designated/reserved	1 212 205	1 255 101	1 212 400	1,355,200	1 255 200	
Unexpended Expenditures	1,312,395 0	1,355,181 0	1,312,400 15,300	1,333,200	1,355,200	
Available Fund Balance	1,268,347	1,639,994	2,038,400	2,723,800	45,300	
Total Ending Balance	2,580,742	2,995,175	3,366,100	4,079,000	2,667,500 4,068,000	
· · · · · · · · · · · · · · · · · · ·	_,,,,,,	_,	2,222,122	,,,	1,000,000	
Expenditures By Category						
Personnel	89,366	81,688	123,900	62,500	146,300	
Operating	14,171	58,400	325,400	225,500	314,400	-3.38%
Capital	2,864,379	1,373,469	0	0	40,000	-
Other	53,995	77,791	59,100	296,500	1,216,900	
Total	3,021,911	1,591,348	508,400	584,500	1,717,600	237.84%



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 2023 preliminary property value estimates reveal that CRA property value shows growth, coming in at 9.25% (vs. 13.11% city-wide). Redevelopment projects in the downtown area continue to move forward that will yield new property tax revenues upon completion in the years ahead.

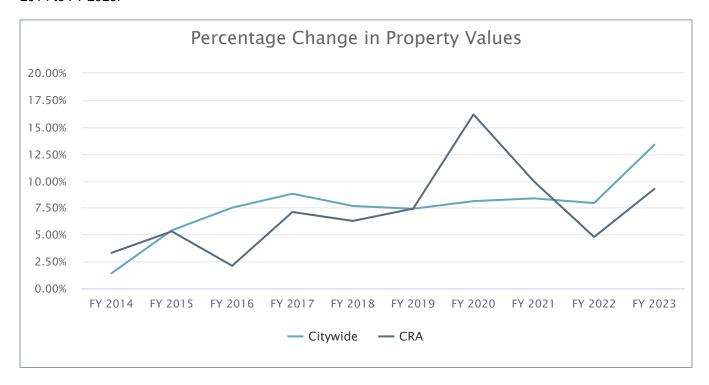
Strengths & Opportunities

• 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 2014 to FY 2023.





	COUN	TY GAS TAX	FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 202
Beginning Balance	1,672,441	1,266,519	1,474,100	1,813,400	2,509,400	70.23%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	1,004,662	1,046,937	1,545,600	1,450,000	1,096,200	-29.08%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	20,308	3,563	10,000	2,000	3,000	-70.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	1,024,970	1,050,500	1,555,600	1,452,000	1,099,200	-29.34%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services	1,059,802	156,328	726,000	356,000	1,472,000	102.75%
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	371,090	347,265	400,800	400,000	595,600	48.60%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	1,430,892	503,593	1,126,800	756,000	2,067,600	83.49%
Ending Balance						
Designated/Reserved	554,054	288,688	554,000	288,700	288,700	-
Unexpended Expenditures	0	0	67,600	0	124,100	
Available Fund Balance	712,465	1,524,738	1,348,900	2,220,700	1,252,300	-7.16%
Total Ending Balance	1,266,519	1,813,426	1,970,500	2,509,400	1,665,100	-
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	465,335	347,265	500,800	400,000	671,600	34.11%
Capital	938,757	156,328	626,000	356,000	1,396,000	123.00%
Other	26,800	0	020,000	0	0	-
- a101	20,000	U	0	<u> </u>	<u>_</u>	



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

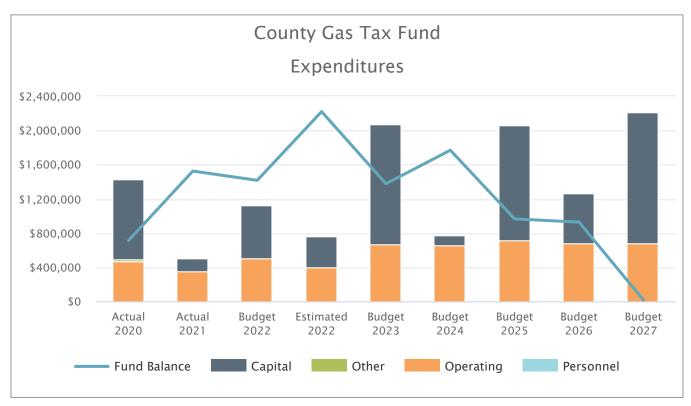
This Fund provides for several major road improvement and rehabilitation construction projects, as well as the ongoing costs to repave roads throughout the City and the rental cost of streetlight poles. The majority of spending in this fund is on capital improvement projects, which leads to large fluctuations 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.
- An increase in the County Gas Tax for Pinellas County was not initiated as originally anticipated in FY 2022, resulting in revenue projections returning to levels similar to those in 2020 and 2021.





		HOME FUND				
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022		From FY 2022
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	419,544	204,666	724,200	294,500	854,200	17.95%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	0	(12)	0	0	0	-
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	419,544	204,654	724,200	294,500	854,200	17.95%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	419,544	204,654	724,200	294,500	854,200	17.95%
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	419,544	204,654	724,200	294,500	854,200	17.95%
	<u> </u>	<u> </u>	· · ·	<u> </u>		
Ending Balance Designated/Reserved	0	0	0	0	0	_
Unexpended Expenditures	0	0	0	0	0	_
Available Fund Balance	0	0	0	0	0	_
Total Ending Balance	0	0	0	0	0	-
•						
Expenditures By Category						
Personnel	44,488	29,484	50,900	39,500	53,400	4.91%
Operating	375,056	175,170	673,300	255,000	800,800	18.94%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	
Total	419,544	204,654	724,200	294,500	854,200	17.95%



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

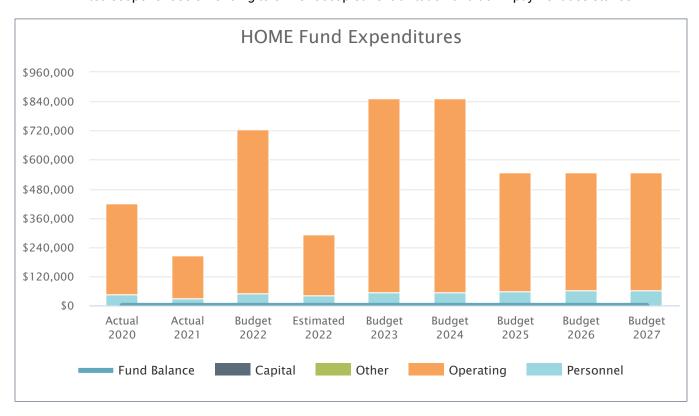
The HOME Fund is operating in a challenging environment, combining construction material supply-chain issues, rising home prices, and a housing inventory shortage. The limited scope for use of funding to owner-occupied rehabilitation and downpayment assistance is presenting a challenging environment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





	Hous	SING TRUST	FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022
Beginning Balance	55,315	62,551	69,300	70,300	76,400	10.25%
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	7,887	8,021	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	7,887	8,021	7,900	7,900	7,900	0.00%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	651	270	68,400	1,800	73,400	7.31%
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	
	0	0	0	0	0	-
Recreation, Parks & Arts Total Expenditures	651	270	68,400	1,800	73,400	7.31%
			00,100	1,000	70,100	7.0170
Ending Balance						
Designated/Reserved	0	870	0	900	900	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	62,551	69,432	8,800	75,500	10,000	13.64%
Total Ending Balance	62,551	70,302	8,800	76,400	10,900	-
Expenditures By Category						
Personnel	471	90	1,000	800	1,000	0.00%
Operating	180	180	67,400	1,000	72,400	7.42%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	651	270	68,400	1,800	73,400	7.31%



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 OP	TION SALES	TAX FUND			
	Actual FY 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	5,773,296	9,880,611	13,575,200	14,868,700	18,420,800	35.69%
Revenues						
Property Taxes	0	0	0	0	0	_
Other Taxes	0	0	0	0	0	_
Licenses & Permits	0	0	0	0	0	_
Intergovernmental	8,410,618	11,042,512	11,021,000	12,215,500	13,734,100	24.62%
User Charges	0,410,018	11,042,312	11,021,000	12,213,300	13,734,100	24.02%
		0				-
Fines Miscellaneous	0		140,000	0	110,000	- 1 <i>F</i> 710/
	260,648	143,752	140,000	310,000	118,000	-15.71%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	8,671,266	11,186,264	11,161,000	12,525,500	13,852,100	24.11%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services	620,997	1,166,004	6,807,300	4,230,600	11,385,400	67.25%
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	943,453	3,040,203	5,871,300	1,847,100	8,517,000	45.06%
General Operating	1,763,506	15,300	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	658,559	1,511,354	2,924,000	2,895,700	1,777,200	-39.22%
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	577,335	465,314	3,200,000	0	5,000,000	56.25%
Total Expenditures	4,563,851	6,198,176	18,802,600	8,973,400	26,679,600	41.89%
· 		<u> </u>	<u> </u>			
Ending Balance	0.400 54 1	0.500.714	0.100.000	0.500.700	0.500.700	
Designated/Reserved	2,183,514	3,533,716	2,183,600	3,533,700	3,533,700	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	7,697,097	11,334,983	3,750,000	14,887,100 18,420,800	2,059,600 5,593,300	-45.08%
Total Ending Balance	9,880,611	14,868,699	5,933,600	18,420,800	5,593,300	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	_
Capital	2,703,744	6,182,876	18,802,600	8,793,300	26,679,600	41.89%
Other	1,860,106	15,300	0	180,100	0	-
	1,000,100	. 5,555	3	.00,100	U	



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

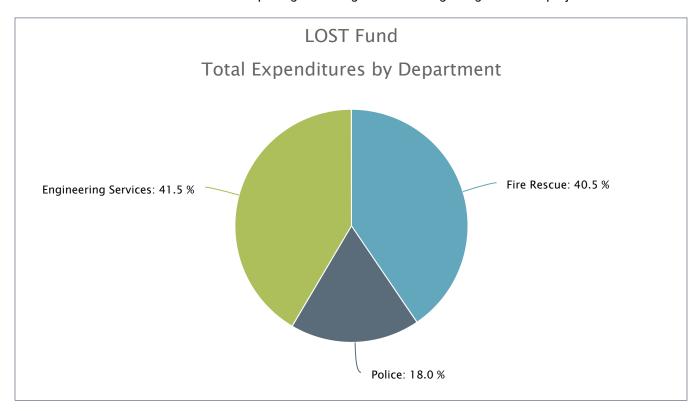
FY 2023 sales tax revenue is projected to grow nearly 25% over the budgeted amount from the previous year. Included in the FY 2023 revenues are expected reimbursement from Pinellas County for capital expenditures related to Fire Rescue services. Estimated revenue from FY 2022 is projected to exceed budgeted 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	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022		From FY 2022
Beginning Balance	718,893	967,942	1,229,900	1,208,500	1,927,200	56.70%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	237,305	455,000	716,900	583,000	28.13%
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	249,049	3,247	8,400	1,900	2,700	-67.86%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	249,049	240,552	463,400	718,800	585,700	26.39%
Fyman diturna						
Expenditures	0	0	0	0	0	
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services	0	0	0	0	465,300	-
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	0	0	0	0	465,300	-
Ending Balance						
Designated/Reserved	0	0	0	0	0	_
Unexpended Expenditures	0	0	0	0	0	<u>-</u>
Available Fund Balance	967,942	1,208,494	1,693,300	1,927,200	2,047,600	20.92%
Total Ending Balance	967,942	1,208,494	1,693,300	1,927,200	2,047,600	-
•	· , ·-	,,	, -,	, ,	, ,	
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	0	0	0	465,300	-
Other	0	0	0	0	0	-
Total	0	0	0	0	465,300	_



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.

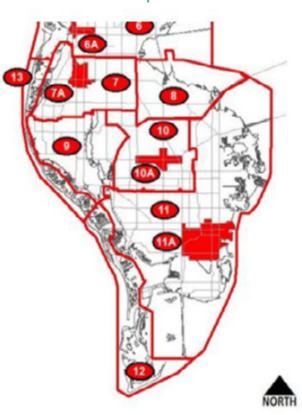
Challenges and Risks

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
- 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. Mid County Beaches Area

MIF District Map





PARKLAND & RECREATION FACILITIES IMPACT FEE FUND						
	Actual	Actual FY 2021	Budget FY 2022	Estimated	Budget	% Change From FY 2022
Poginning Palance	FY 2020	2,914,674		FY 2022	FY 2023	40.42%
Beginning Balance	2,759,190	2,914,074	3,104,200	3,075,900	4,358,900	40.42%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses, Permits, & Fees	0	154,043	850,000	1,279,000	782,000	-8.00%
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	155,484	7,164	13,000	4,000	6,500	-50.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	155,484	161,207	863,000	1,283,000	788,500	-8.63%
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	400,000	0	800,000	100.00%
Total Expenditures	0	0	400,000	0	800,000	100.00%
For Para Delegan						
Ending Balance	0	0	0	0	0	
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures Available Fund Balance	2,914,674	2.075.991	0 2 F67 200	4,358,900	4 247 400	21.87%
Total Ending Balance	2,914,674	3,075,881 3,075,881	3,567,200 3,567,200	4,358,900	4,347,400 4,347,400	21.07%
Total Eliding Balance	U	3,073,001	3,307,200	4,330,900	4,347,400	
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	0	400,000	0	800,000	100.00%
Other	0	0	0	0	0	-
Total	0	0	400,000	0	800,000	100.00%



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 pose a challenge for future land acquisition.



		SHIP FUND				
	Actual FY 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	792,243	1,316,070	1,387,100	2,152,700	2,152,700	55.19%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	887,436	144,279	558,300	558,300	1,295,500	132.04%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	27,872	1,090,359	250,000	471,100	548,000	119.20%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	915,307	1,234,638	808,300	1,029,400	1,843,500	128.07%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	391,480	398,020	808,300	1,029,400	1,843,500	128.07%
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	391,480	398,020	808,300	1,029,400	1,843,500	128.07%
Ending Balance						
Designated/Reserved	190,748	531,142	190,800	531,200	531,200	_
Unexpended Expenditures	0	0	0	0	0	_
Available Fund Balance	1,125,322	1,621,546	1,196,300	1,621,500	1,621,500	35.54%
Total Ending Balance	1,316,070	2,152,688	1,387,100	2,152,700	2,152,700	-
Expenditures By Category						
Personnel	87,111	73,582	70,000	118,500	72,000	2.86%
Operating	210,288	296,784	349,800	676,900	876,600	150.60%
Capital	0	0	0	0	0	-
Other	94,081	27,655	388,500	234,000	894,900	130.35%
Total	391,480	398,020	808,300	1,029,400	1,843,500	128.07%



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 2023 budget includes funding from the State for a committed \$795,500.

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 \$500,000 in program income and distribution carryover expected for FY 2023 in addition to \$795,500 from the State. The Housing Program will have additional assistance included in the FY 2023 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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	1,843,428	3,448,440	3,922,900	4,772,900	4,678,100	19.25%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	175,293	78,164	0	0	0	-
User Charges	5,753,248	6,046,076	6,760,000	6,590,000	8,042,800	18.98%
Fines	0	0	0	0	0	-
Miscellaneous	86,861	8,111	65,000	9,000	56,000	-13.85%
Debt Proceeds	0	0	00,000	0	00,000	-
Interfund Charges/transfers	0	(6,922)	0	21,900	0	_
Total Resources	6,015,403	6,125,429	6,825,000	6,620,900	8,098,800	18.66%
		0,120,120	0,020,000	0,020,700		10000
Expenditures						
Administration	53,039	37,098	49,700	57,600	79,600	60.16%
Community Development	51	0	0	0	0	-
Engineering Services	991,491	1,257,072	2,556,600	1,151,000	3,810,200	49.03%
Environmental Services	0	0	0	0	0	-
Finance	136,639	113,748	123,300	112,000	124,400	0.89%
Fire Rescue	0	0	0	0	0	-
General Operating	300,000	329,100	314,900	283,800	326,900	3.81%
Human Resources	0	0	0	0	0	-
Information Technology	171,276	209,890	265,700	238,700	298,200	12.23%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	2,757,894	2,854,069	6,114,000	4,872,600	6,363,600	4.08%
Recreation, Parks & Arts	0	0	0	0	0	
Total Expenditures	4,410,390	4,800,976	9,424,200	6,715,700	11,002,900	16.75%
Ending Polonge						
Ending Balance Designated/Reserved	920 022	1 400 400	1 102 600	1 400 F00	1 400 500	
· ·	820,033	1,489,492	1,102,600	1,489,500	1,489,500	-
Unexpended Expenditures	0	0	942,300	0	724,200	
Available Fund Balance Total Ending Balance	2,628,407 3,448,440	3,283,401 4,772,893	2,266,000	3,188,600 4,678,100	284,500 2,498,200	28.67%
Total Eliuling Balance	3,440,440	4,772,093	2,200,000	4,078,100	2,490,200	-
Expenditures By Category						
Personnel	2,395,561	2,555,842	2,896,500	2,460,900	3,328,600	14.92%
Operating	1,245,336	1,575,164	2,174,100	1,640,000	2,532,100	16.47%
Capital	472,494	347,670	4,043,900	2,331,000	4,806,500	18.86%
Other	297,000	322,300	309,700	283,800	335,700	8.40%
Total	4,410,390	4,800,976	9,424,200	6,715,700	11,002,900	16.75%
iviai	4,410,390	4,000,970	7,424,200	0,710,700	11,002,900	10.73%



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 built 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

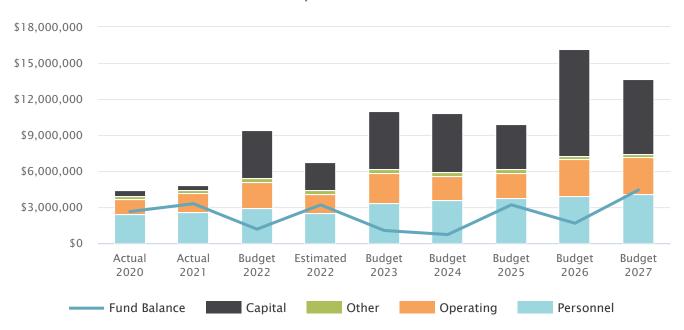
- Projected rate increases translate to an increase in costs for property owners.
- Capital needs fluctuate from year to year and are substantial. The rate structure is not designed to fully fund
 capital needs, such as those costs for stormwater infrastructure associated with road projects.

Rates effective as of October 1, 2021 are listed in the table below, as well as a projected revenue increase of 20%, or \$1.79/month, in FY 2023.

Monthly Residential Rates (per ERU)	Single Family	Multi Family
Effective 10/1/2021	\$8.91	\$8.91
Proposed Effective 10/1/2022	\$10.70	\$10.70



Stormwater Fund Expenditures and Fund Balance





	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	_	From FY 202
Beginning Balance	1,920,216	1,642,156	929,700	1,515,500	927,000	-0.29%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	499	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	23,960	2,938	3,000	1,500	1,500	-50.00%
Debt Proceeds	0	0	0	0	0	_
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	24,458	2,938	3,000	1,500	1,500	-50.00%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	116,898	0	0	0	0	-
Engineering Services	86,207	110,821	638,000	590,000	629,800	-1.29%
Environmental Services	0	0	0	0	0	_
Finance	0	0	0	0	0	_
Fire Rescue	0	0	0	0	0	_
General Operating	99,413	18,831	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	302,518	129,652	638,000	590,000	629,800	-1.29%
·		•	· ·	• •	• • •	
Ending Balance Designated/Reserved	718,212	299,311	148,200	298,700	298,700	_
Unexpended Expenditures	718,212	299,311	148,200	298,700	298,700	-
Available Fund Balance	923,944	1,216,132	146,500	628,300	0	-100.00%
Total Ending Balance	1,642,156	1,515,443	294,700	927,000	298,700	-100.00%
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	256,618	129,652	638,000	590,000	629,800	-1.29%
Other	45,900	0	0	0	0	
Total	302,518	129,652	638,000	590,000	629,800	-1.29%



Transportation Impact Fee Fund Analysis

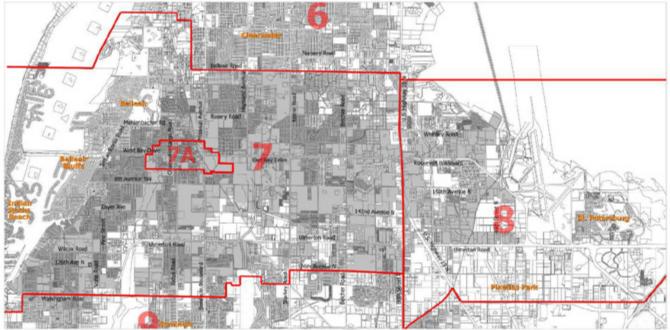
The Transportation Impact Fee Fund is a special revenue fund which accounts for the receipt and expenditure of the City's share of the County-wide Transportation Impact Fee levied on new construction. These funds may only be used to construct new or enhanced transportation facilities. Fund revenues are 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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	950,608	838,745	838,700	836,600	854,600	1.90%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses, Permits & Fees	0	39,959	50,000	155,000	50,000	0.00%
Intergovernmental	0	80,000	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	62,039	1,844	4,000	1,000	1,500	-62.50%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	62,039	121,803	54,000	156,000	51,500	-4.63%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services	45,501	70,260	28,000	28,000	0	-100.00%
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	128,401	53,672	120,000	110,000	120,000	0.00%
Total Expenditures	173,902	123,932	148,000	138,000	120,000	-18.92%
Ending Balance						
Designated/Reserved	147,445	126,941	147,400	126,900	126,900	-
Unexpended Expenditures	0	0	4,440	0	0	-
Available Fund Balance	691,300	709,675	597,300	727,700	659,200	10.36%
Total Ending Balance	838,745	836,616	749,140	854,600	786,100	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	87,447	53,672	120,000	90,000	120,000	33.33%
Capital	0	0	0	0	0	-
Other	86,455	70,260	28,000	48,000	0	-100.00%
Total	173,902	123,932	148,000	138,000	120,000	-18.92%



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 came in higher than expected in FY 2022, 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.





FLEET SERVICES FUND									
	Actual FY 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022			
Beginning Balance	1,235,630	1,379,706	1,311,400	1,327,300	1,424,200	8.60%			
_									
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	2	5,222	0	0	0	-			
Fines Miscellaneous	106 270	10.251	10,000	0 5 6 0 0	6 400	26.00%			
	106,379 0	10,351	10,000 0	5,600 0	6,400 0	-36.00%			
Debt Proceeds		0				1 EE0/			
Interfund Charges/transfers	2,591,827	2,592,368	2,704,900	2,704,900	2,746,900	1.55%			
Total Resources	2,698,208	2,607,940	2,714,900	2,710,500	2,753,300	1.41%			
Expenditures									
Administration	172	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	140,900	146,600	154,900	152,300	161,300	4.13%			
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	2,413,059	2,513,723	2,661,400	2,461,300	2,791,300	4.88%			
Recreation, Parks & Arts	0	0	0	0	0	-			
Total Expenditures	2,554,131	2,660,322	2,816,300	2,613,600	2,952,600	4.84%			
Ending Balance									
Designated/Reserved	106,556	176,642	766,900	315,900	979,400	-			
Fuel Ops Replacement Reserve	278,840	328,926	359,900	328,900	0	-			
Unexpended Expenditures	0	0	52,500	0	59,100	-			
Available Fund Balance	994,310	821,756	83,200	779,400	245,500	195.07%			
Total Ending Balance	1,379,706	1,327,324	1,262,500	1,424,200	1,284,000	-			
Expenditures By Category	4.005.001	1 100 101	1.010.000	1.005.000	1 000 400	E 0.40:			
Personnel	1,035,334	1,102,484	1,219,900	1,095,600	1,292,400	5.94%			
Operating	1,377,997	1,411,438	1,444,100	1,365,700	1,501,800	4.00%			
Capital	140.900	146 400	152 200	152200	159.400	- 4.01%			
Other	140,800	146,400	152,300	152,300	158,400	4.01%			
Total Expenditures	2,554,131	2,660,322	2,816,300	2,613,600	2,952,600	4.84%			

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 has been accumulating and will be utilized in FY 2023 to help fund replacement of the fuel island at the Fleet garage at the Public Works complex.

Rapidly increasing fuel prices during FY 2022 due to the war in Ukraine have far outpaced budgeted fuel prices and uncertainty over fuel prices is likely to remain heading into the coming fiscal year.

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.
- Budgets have been increased to reflect higher fuel prices, but due to the volatility are still not reflective of current-day pricing as of the issuance of the budget, but rather a risk-adjusted forecast for the year ahead.
 If prices remain at current highs or even continue to increase, budgets will require amending to manage the additional costs.



Reginning Balance	RISK MANAGEMENT FUND									
Revenues		Actual	Actual	Budget	Estimated	Budget	% Change			
Property Taxes		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022			
Property Taxes	Beginning Balance					3,104,100				
Property Taxes										
Other Taxes 0 <th< td=""><td>Revenues</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Revenues									
Licenses & Permits 0							-			
Descripting 0							-			
User Charges							-			
Fines	•						-			
Miscellaneous 124,185 15,739 35,000 49,000 9,000 74,29% Debt Proceeds 14,451,666 15,246,604 16,796,000 16,983,700 18,278,900 8.63% Total Resources 14,575,850 15,262,343 16,831,000 17,032,700 18,287,900 8.66% Miscellaneous Mi							-			
Deb Proceeds 14,451,666 15,246,604 16,796,000 16,983,700 18,278,900 8.83% 14,575,850 15,262,343 16,831,000 17,032,700 18,278,900 8.83% 14,575,850 15,262,343 16,831,000 17,032,700 18,278,900 8.66% 14,575,850 15,262,343 16,831,000 17,032,700 18,287,900 8.66% 14,575,850 15,262,343 16,831,000 17,032,700 18,287,900 8.66% 14,575,850 15,262,343 16,831,000 17,032,700 18,287,900 8.66% 14,575,850 15,262,343 16,831,000 30,500 47,600 27.12% 12,528 12,528 16,831,000 30,500 47,600 27.12% 12,528			-	-	-		-74 20%			
Interfund Charges/transfers 14,451,666 15,246,604 16,796,000 16,983,700 18,278,900 8.83% 16,100 17,032,700 18,278,900 16,608 16,100 17,032,700 18,287,900 16,608 16,100 17,032,700 18,287,900 16,608 16,100 17,032,700 18,287,900 16,608 17,000 17,032,700 18,287,900 16,608 17,000 17,032,700 18,287,900 16,608 17,000 17,			•		•		-74.29%			
							8.83%			
Administration 30,617 32,513 39,300 30,500 47,600 21,12% Community Development 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Administration 30,617 32,513 39,300 30,500 47,600 21,12% Community Development 0 </th <th>Fynenditures</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Fynenditures									
Community Development 0 0 0 0 0 - Engineering Services 0 0 0 0 0 0 - Environmental Services 0 0 0 0 0 0 - Finance 0 0 0 0 0 0 0 - Fire Rescue 0		30.617	32 513	39 300	30 500	47 600	21 120			
Engineering Services 0		•	-	· ·	•	· ·	21.12%			
Environmental Services 0 0 0 0 0 0 0 0 0							_			
Finance 0 </td <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	•						-			
General Operating Human Resources 30,702 56,652 9,200 9,200 9,200 0.00% Human Resources 15,232,043 16,257,235 16,923,200 16,923,500 18,019,600 6.48% Information Technology 0 0 0 0 0 0 0 0 - Legislative 0 0 0 0 0 0 0 -							-			
Human Resources 15,232,043 16,257,235 16,923,200 16,923,500 18,019,600 6.48% Information Technology 0 0 0 0 0 0 0 0 0	Fire Rescue	0	0	0	0	0	-			
Information Technology	General Operating	30,702	56,652	9,200	9,200	9,200	0.00%			
Legislative	Human Resources	15,232,043	16,257,235	16,923,200	16,923,500	18,019,600	6.48%			
Library 0 0 0 0 0 0 - Police 0 0 0 0 0 0 0 - Public Works 0 0 0 0 0 0 0 0 - Recreation, Parks & Arts 0 0 0 0 0 0 0 - Total Expenditures 15,293,362 16,346,400 16,971,700 16,963,200 18,076,400 6.51% Ending Balance Designated/Reserved 1,085,147 1,106,658 1,061,600 1,106,600 1,106,600 - Catastrophe Reserve 1,377,000 1,377,000 1,377,000 1,377,000 1,377,000 1,377,000 - 542,300 - Designated/Reserved 1,656,593 551,025 819,600 620,500 832,000 1.51% Total Ending Balance 4,118,740 3,034,683 3,767,400 3,104,100 3,857,900 - Expenditures By C							-			
Police	•						-			
Public Works Recreation, Parks & Arts 0 0 0 0 0 0 - Total Expenditures 15,293,362 16,346,400 16,971,700 16,963,200 18,076,400 6.51% Ending Balance Ending Balance Designated/Reserved Catastrophe Reserve Unexpended Expenditures 1,085,147 1,106,658 1,061,600 1,106,600 1,106,600 - Unexpended Expenditures 0 0 509,200 1,377,000 1,377,000 - Available Fund Balance 1,656,593 551,025 819,600 620,500 832,000 1.51% Total Ending Balance 4,118,740 3,034,683 3,767,400 3,104,100 3,857,900 - Expenditures By Category Personnel 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,422,900 17,478,300 6.49% Capital 0 0 0 0 0 0 0 Other	•						-			
Recreation, Parks & Arts 0 0 0 0 0 0 0 0 0							-			
Ending Balance 15,293,362 16,346,400 16,971,700 16,963,200 18,076,400 6.51% Designated/Reserved Catastrophe Reserve Unexpended Expenditures 1,085,147 1,106,658 1,061,600 1,106,600 1,106,600 - Unexpended Expenditures 0 0 509,200 0 542,300 - Available Fund Balance 1,656,593 551,025 819,600 620,500 832,000 1.51% Total Ending Balance 4,118,740 3,034,683 3,767,400 3,104,100 3,857,900 - Expenditures By Category Personnel 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 0 - Other 21,600 22,500 0 0 0 0 -							-			
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Unexpended Expenditures 0 0 509,200 0 542,300 - Available Fund Balance 1,656,593 551,025 819,600 620,500 832,000 1.51% Total Ending Balance 4,118,740 3,034,683 3,767,400 3,104,100 3,857,900 - Expenditures By Category Personnel 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 0 - Other 21,600 22,500 0 0 0 0 -	Designated/Reserved	1,085,147	1,106,658	1,061,600		1,106,600	-			
Available Fund Balance 1,656,593 551,025 819,600 620,500 832,000 1.51% Total Ending Balance 4,118,740 3,034,683 3,767,400 3,104,100 3,857,900 - Expenditures By Category 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 - Other 21,600 22,500 0 0 0 0 -		· · ·	1,377,000		1,377,000		-			
Expenditures By Category 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 0 - Other 21,600 22,500 0 0 0 0 -							-			
Expenditures By Category Personnel 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 0 - Other 21,600 22,500 0 0 0 -				-			1.51%			
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Personnel 510,570 540,110 559,300 542,300 598,100 6.94% Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 - Other 21,600 22,500 0 0 0 -	Expenditures By Category									
Operating 14,761,192 15,783,789 16,412,400 16,420,900 17,478,300 6.49% Capital 0 0 0 0 0 - Other 21,600 22,500 0 0 0 -		510 570	5/0 110	550 200	5/12 200	500 100	6 04%			
Capital 0 0 0 0 - Other 21,600 22,500 0 0 0 -				•						
Other21,600 22,500 0 0 0 -										
							-			
	Total	15,293,362		16,971,700	16,963,200	18,076,400	6.51%			



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 3.5% health insurance premium increase is included in the FY 2023 Budget with 8% increases projected in future years.

Strengths and Opportunities

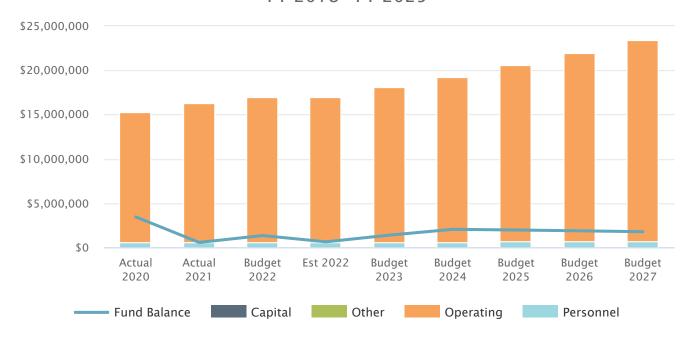
- As an internal service fund, revenues are controllable to ensure sufficient funding to balance expenditures.
- Health insurance rates increased only 3.5%, the smallest increase in over 5 years. This reduces the revenues required in this fund (and paid by other departments/funds).

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.
- 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 2018 -FY 2025







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.



	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 202
Beginning Balance	0	743,616	59,600	437,800	0	-100.00%
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 Debt Proceeds	0 3,053,300	395 0	0	0	0	
Interfund Charges/transfers	3,053,300	0	0	0	0	
Total Resources	3,053,300	395	0	0	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	437,800	0	-
Human Resources	0	0	0	0	0	-
Information Technology	2,309,684	259,949	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	2,309,684	259,949	0	437,800	0	-
Ending Balance						
Designated/Reserved	0	46,269	0	0	0	
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	743,616	437,793	59,600	0	0	-100.00%
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	0	15,000	0	0	0	
Capital	2,309,684	244,949	0	0	0	
σαριται	2,309,004	∠ +4 ,749	U	U	U	-
Other	0	0	0	437,800	0	_

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



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 receives allocations based on individual project specifications. Projects may span multiple fiscal years, and the capital project fund enables simpler administration and reporting of expenditures for those projects. Funds will be 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.



	TRANSPOR	RTATION CAF	PITAL FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022
Paginning Polones	5,489,224	850,452	771,900	(137,200)	47,900	-93.79%
Beginning Balance	5,489,224	830,432	771,900	(137,200)	47,900	-93.79%
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	30,913	20,000	5,000	0	-100.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	336,365	0	0	180,100	0	-
Total Resources	336,365	30,913	20,000	185,100	0	-100.00%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	_
Engineering Services	4,975,137	1,018,598	0	0	0	_
Environmental Services	4,576,167	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	4,975,137	1,018,598	0	0	0	-
For Programme Bullion and						
Ending Balance						
Designated/Reserved	756,152	581,904	756,200	47,900	47,900	-
Unexpended Expenditures	0	0 (712.127)	0	0	0	-
Available Fund Balance	94,300	(719,137)	35,700	0	0	-100.00%
Total Ending Balance	850,452	(137,233)	791,900	47,900	47,900	-
Forman distance Du Octobrio						
Expenditures By Category	•	_	-	•	_	
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	27,607	0	0	0	-
Other	4,975,137	990,991	0	0	0	-
Total	4,975,137	1,018,598	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 will be able to reimburse prior years expenditures incurred in the fund.



2020 0 0 0 0 0 0 0 0 0 0 0 0	FY 2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Budget FY 2022 (1,900,000)	FY 2022 (4,415,100) 0 0 0 0 0	FY 2023 (14,015,100) 0 0 0 0	From FY 2022 637.64% - - - -
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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	- - - -
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	0	60,000,000	60,100,000	18,900,000	-68.50%
U	0	60,000,000	60,100,000	1 8,900,000	-68.50%
	<u> </u>	00,000,000	00,100,000	10,300,000	-00.30%
0	0	0	0	0	-
0	0	0	0	0	-
0	0	0	0	0	-
					-
				-	-
		-	-	-	-
					-92.43%
					-
					_
					_
			-	-	_
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0	0	0	0	0	-
0	4,415,103	58,100,000	69,700,000	4,400,000	-92.43%
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					-
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0	(4,415,103)	0	(14,015,100)	484,900	
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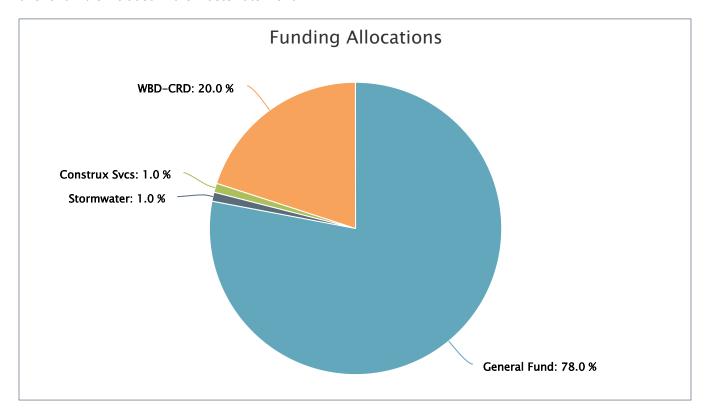


DEBT SERVICE FUND									
	Actual	Actual	Budget	Estimated	Budget	% Change			
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	From FY 2022			
Beginning Balance	0	0	0	37,700	37,700	-			
Revenues									
Property Taxes	0	0	0	0	0	-			
Other Taxes	0	0	0	0	0	-			
Licenses & Permits	0	0	0	0	0	-			
Intergovernmental	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	0	553,300	2,138,900	2,376,300	4,778,000	123.39%			
Total Resources	0	553,300	2,138,900	2,376,300	4,778,000	123.39%			
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	515,649	2,138,900	2,376,300	4,778,000	123.39%			
Human Resources	0	0.10,0.19	2,100,300	2,070,000	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	0	515,649	2,138,900	2,376,300	4,778,000				
Further D. Lance									
Ending Balance	_	07.651	-	-	_				
Designated/Reserved	0	37,651	0	0	0				
Unexpended Expenditures Available Fund Balance	0	0 0	0	<u> </u>	0 37,700				
				· · · · · · · · · · · · · · · · · · ·					
Total Ending Balance	0	37,651	0	37,700	37,700	-			
Expenditures By Category									
Personnel	0	0	0	0	0				
	0	0	0	0	0				
Operating	0	0	0	0	0				
Capital Other	0	0 515.640							
	0	515,649	2,138,900	2,376,300	4,778,000				
Total	0	515,649	2,138,900	2,376,300	4,778,000	123.39%			



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 2020	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023	% Change From FY 2022
Beginning Balance	982,358	1,226,819	1,146,200	1,292,300	1,263,300	10.22%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	13,250	0	0	0	0	-
User Charges	0	57,497	110,500	122,100	114,000	3.17%
Fines	236,466	68,628	84,000	63,000	73,000	-13.10%
Miscellaneous	167,939	135,694	81,700	39,400	39,500	-51.65%
Debt Proceeds	0	0	0.,, 00	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	_
Total Resources	417,655	261,818	276,200	224,500	226,500	-17.99
Evnandituraa						
Expenditures Administration	0	0	0	0	0	
	0	0 843	5 000		5,000	0.00%
Community Development Engineering Services	0	0	5,000 0	4,000 0	5,000	0.00%
Environmental Services	0	0	0	0	0	-
	0	0	0	0	0	-
Finance Fire Rescue	222	0	1,000	1,000	1,000	0.00%
General Operating	0	15,200	0.000	0	1,000	0.00%
Human Resources	0	13,200	0	0	0	_
Information Technology	0	0	0	0	0	_
Legislative	0	0	0	0	0	_
Library	2,449	2,046	45,000	15,000	15,000	-66.67%
•	16,983	85,183	168,900	81,000	185,300	
Police	10,983	05,105	100,900	0 1,000		9.71% -
Public Works					0	
Recreation, Parks & Arts	92,289	93,067	236,500	152,500	208,500	-11.84%
Total Expenditures	111,943	196,339	456,400	253,500	414,800	-9.11%
Ending Balance						
Designated/Reserved	61,251	69,002	61,300	69,000	69,000	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	1,226,819	1,223,297	904,700	1,194,300	1,006,000	11.20%
Total Ending Balance	1,288,070	1,292,299	966,000	1,263,300	1,075,000	-
From any distance of Day Oaks are asset						
Expenditures By Category	2	•	•	•	^	
Personnel	0	0	0	0	0	
Operating	100,543	132,668	199,000	108,000	272,400	36.88%
Capital	0	50,270	55,000	53,100	45,000	-18.18%
Other	11,400	13,400	202,400	92,400	97,400	-51.88%
Total	111,943	196,338	456,400	253,500	414,800	-9.11%

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 2023 Trust Fund Revenues

0
20,000
0
9,500
125,000
1,000
0
0
50,000
3,000
5,000
10,000
1,000
10,000
63,000
100,000
12,300
5,000
414,800





FY 2023 GRANT SUMMARY

Amounts shown are entire awards guaranteed and do not reflect expected revenues in FY 2023

Dept	Grantor	Program	Amount	Fund	Project(s)
AD	United States Dept of Treasury	American Rescue Plan Act Grant (ARPA)	\$9,755,600	ARPA	Eligible Capital Projects
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)*	\$1,119,100	CDBG	Housing Rehabilitation; First-time Home Buyer Program; Non-profit Corporation Capital Expenditure; Administration Costs for Housing Division
CD	State of Florida via Florida Housing Finance Corporation	State Housing Initiatives Partnership (SHIP)* Program	\$1,295,500	SHIP	General Housing assistance programs as one-time disbursement due to State-Federal Foreclosure Settlement
CD	Pinellas County	HOME Investment Partnership* funded by the United States Dept of Housing and Urban Development	\$854,200	НОМЕ	Sold on Largo-Down Payment Assistance Program; Housing Rehabilitation
ES	Florida Division of Emergency Management	Hazard Mitigration Grant Program	\$1,158,000	Wastewater	Lift Station Flood Plain Mitigation Construction
PD	United States Dept of Justice Office of Justice Programs	Bulletproof Vest Partnership	\$5,000	General	Bulletproof Vest and Body Armor Replacements
PD	United States Dept of Justice Office of Justice Programs	Justice Assistance Grant (JAG)	\$30,000	General	2022 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	FDOT	FDOT Highway Beautification	\$125,000	General	Highway Beautification
Total					

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

Subtotal By Department		Subtotal By Fund	
Administration (AD)	\$9,755,600	ARPA	\$9,755,600
Community Development (CD)	\$3,268,800	CDBG	\$1,119,100
Environmental Services (ES)	\$1,158,000	General	\$704,000
Police Department (PD)	\$579,000	НОМЕ	\$854,200
Public Works (PW)	\$60,000	SHIP	\$1,295,500
Recreation, Parks & Arts (RPA)	\$125,000	Solid Waste	\$60,000
•	•	Wastewater	\$1,158,000
Total	\$14,946,400	Total	\$14,946,400





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 4% 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 range from 1.5% to 4%. Each year, these assumptions are analyzed by OPB and adjusted if necessary. On each fund with regular operating costs, the growth assumption percentage is listed in parentheses next to the operating category (e.g. 3%).

<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 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
General Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	22,276,030	22,400,900	22,038,500	20,544,900	18,350,400	17,587,100	17,883,200	19,717,700
Revenue								
Property Tax	29,228,897	31,381,200	31,377,800	35,157,900	37,619,000	40,252,300	43,070,000	46,084,900
Other Taxes	13,304,517	13,692,800	13,555,000	13,764,000	13,977,000	14,194,000	14,415,100	14,640,400
Licenses, Permits & Fees	6,372,778	6,505,000	6,815,000	6,913,300	7,013,000	7,114,200	7,216,900	7,321,200
Intergovernmental	12,808,513	11,342,000	13,465,500	14,655,800	14,460,100	14,819,300	15,189,600	15,546,600
User Charges	17,480,442	18,872,200	18,490,700	19,472,500	20,018,200	21,038,000	21,669,400	22,315,600
Fines	552,737	591,500	863,100	756,500	706,500	656,500	631,500	631,500
Miscellaneous	394,488	619,600	482,700	484,300	498,200	3,669,100	505,000	505,900
Interfund Charges / Transfers	3,965,433	4,586,100	4,916,500	4,899,000	5,213,700	5,620,500	5,803,300	5,994,600
Debt Proceeds	0	0	383,700	0	0	0	0	0
Total Revenue	84,107,805	87,625,400	90,350,000	96,103,300	99,505,700	107,363,900	108,500,800	113,040,700
Total Resources	81,508,061	92,178,500	91,843,600	98,297,800	100,269,000	107,067,800	106,666,300	109,967,300
Expenditures								
Personnel	63,776,723	70,351,500	68,011,400	75,726,600	78,868,200	82,524,400	85,934,800	89,942,600
Operating	15,838,213	21,692,700	19,034,600	21,063,400	20,141,800	20,461,000	19,989,100	20,099,400
Other	858,412	2,141,400	2,164,900	4,250,900	4,161,300	3,882,100	3,520,600	3,520,600
Capital	1,034,713	2,844,400	2,632,700	2,430,500	2,375,000	5,835,400	2,835,800	2,192,500
Total Expenditures	81,508,061	97,030,000	91,843,600	103,471,400	105,546,300	112,702,900	112,280,300	115,755,100
Change In Reserves	-2,837,255	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	-4,851,500	0	-5,173,600	-5,277,300	-5,635,100	-5,614,000	-5,787,800
Ending Budgetary Fund Balance	22,038,519	17,847,800	20,544,900	18,350,400	17,587,100	17,883,200	19,717,700	22,791,100
Committed for Next Year's Budget Deficit	-9,404,600	-6,694,300	-6,694,300	-6,040,600	-5,339,000	-3,779,500	-2,714,400	-2,714,400
Unassigned Fund Balance	12,633,919	11,153,500	13,850,600	12,309,800	12,248,100	14,103,700	17,003,300	20,076,700
Assigned for Vacation Liability	2,774,631	2,733,800	2,774,600	2,733,800	2,774,600	2,733,800	2,774,600	2,733,800
Unrestricted Fund Balance	15,408,550	13,887,300	16,625,200	15,043,600	15,022,700	16,837,500	19,777,900	22,810,500
Property Tax Rate	5.6200	5.5800	5.5800	5.5200	TBD	TBD	TBD	TBD
	6.96% Tax	6.76% Tax	6.76% Tax	10.95% Tax				
Tax Increase % / Future Revenue % Change	Increase	Increase	Increase	Increase	7% Revenue	7% Revenue	7% Revenue	7% Revenue
Unrestricted Fund Balance	18.9%	14.3%	18.1%	14.5%	14.2%	14.9%	17.6%	19.7%



FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Golf Course Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	364,476	387,400	641,800	889,500	861,300	1,010,400	1,199,000	1,375,600
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	3,271	0	0	0	0	0	0	0
User Charges	1,247,725	1,121,200	1,380,400	1,376,500	1,393,800	1,411,600	1,429,400	1,447,700
Fines	0	0	0	0	0	0	0	0
Miscellaneous	885	6,500	1,500	2,000	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	1,251,881	1,127,700	1,381,900	1,378,500	1,396,300	1,414,100	1,431,900	1,450,200
Total Resources	1,616,358	1,515,100	2,023,700	2,268,000	2,257,600	2,424,500	2,630,900	2,825,800
Expenditures								
Personnel Operating (1.5%) Other	510,321 432,995 0	557,800 813,800 0	537,300 715,900 0	622,500 765,900 0	646,500 749,800 0	680,800 747,600 0	710,000 749,100 0	736,100 751,600 0
Capital	N/A							
Total Expenditures	943,316	1,371,600	1,253,200	1,388,400	1,396,300	1,428,400	1,459,100	1,487,700
Estimated Unexpended (3%)	0	41,100	0	41,700	41,900	42,900	43,800	44,600
Ending Balance	673,041	184,600	770,500	921,300	903,200	1,039,000	1,215,600	1,382,700
Depreciation	150,966	175,500	155,000	160,000	160,000	160,000	160,000	160,000
Change In Reserves	-147,859	0	0	0	0	0	0	0
Capital*	-34,347	-44,000	-36,000	-220,000	-52,800	0	0	0
Ending Cash Balance	641,801	316,100	889,500	861,300	1,010,400	1,199,000	1,375,600	1,542,700

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

Fund Balance % 40% 21% 44% 38% 72% 84% 94% 104%



FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Solid Waste Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	3,193,367	2,179,400	2,244,000	2,454,000	2,624,800	3,412,144	2,930,369	3,424,250
Revenue						15% 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	62,034	60,000	60,000	60,000	60,000	60,000	60,000	60,000
User Charges	13,874,835	14,833,700	15,463,800	15,670,800	15,881,200	18,414,900	18,663,200	18,915,600
Fines	0	0	0	0	0	0	0	0
Miscellaneous	387,244	130,000	485,500	365,000	370,000	370,000	370,000	370,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	14,324,113	15,023,700	16,009,300	16,095,800	16,311,200	18,844,900	19,093,200	19,345,600
Total Resources	17,517,480	17,203,100	18,253,300	18,549,800	18,936,000	22,257,044	22,023,569	22,769,850
Expenditures								
Personnel	4,020,656	4,746,500	4,433,500	5,090,400	5,304,200	5,638,900	5,890,600	6,161,100
Operating	6,718,885	9,184,300	9,383,400	9,705,700	10,031,500	10,155,700	10,461,700	10,829,500
Other	1,261,462	1,449,000	1,420,700	1,466,500	1,476,200	1,682,600	1,705,000	1,727,700
Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	12,001,003	15,379,800	15,237,600	16,262,600	16,811,900	17,477,200	18,057,300	18,718,300
Estimated Unexpended (6.25%)	0	961,200	0	1,016,400	1,050,744	1,092,325	1,128,581	1,169,894
Ending Balance	5,516,477	2,784,500	3,015,700	3,303,600	3,174,844	5,872,169	5,094,850	5,221,444
Depreciation	1,521,190	1,924,100	1,934,400	2,025,600	2,025,600	2,025,600	1,974,000	1,974,000
Change In Reserves	-1,415,406	0	0	0	0	0	0	0
Storm Debris Removal Reserve	-250,000	-250,000	-250,000	-250,000	-250,000	-250,000	0	0
Capital*	-3,128,214	-2,978,700	-2,246,100	-2,454,400	-1,538,300	-4,717,400	-3,644,600	-3,710,000
Ending Cash Balance	2,244,047	1,479,900	2,454,000	2,624,800	3,412,144	2,930,369	3,424,250	3,485,444

Fund Balance % 19% 10% 16% 16% 20% 17% 19% 19%



FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Wastewater Fund (401/402/403)	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	24,444,864	16,577,100	4,922,200	3,805,500	6,105,400	11,820,900	15,508,700	17,935,700
Revenue / Rate Increase %	10%	10%	1	10%	10%	5%	5%	5%
Property Tax	0	0	0	0	0	0	0	0
Other taxes Licenses, Permits & Fees	0	0	0 0	0 0	0 0	0 0	0	0
	29,867	0	0	-	0	0	0	0
Intergovernmental User Charges	25,467,079	27,589,700	27,957,000	1,100,000 31,342,100	33,594,700	35,283,300	_	38,934,600
•	11,900						37,061,700	
Fines	ŕ	15,000	12,000	12,000	12,000	12,000	12,000	12,000
Miscellaneous Interfund Charges / Transfers	228,354 0	475,000 0	285,800 0	262,000 0	298,000 0	298,000 0	298,000 0	298,000 0
Debt Proceeds	0	0	0	4,700,000	10,000,000	0	12,800,000	0
Total Revenue	25,737,200	28,079,700	28,254,800	37,416,100	43,904,700	35,593,300	50,171,700	39,244,600
Total Resources	50,182,064	44,656,800	33,177,000	41,221,600	50,010,100	47,414,200	65,680,400	57,180,300
Expenditures	00,102,004	44,000,000	00,177,000	41,221,000	00,010,100	47,414,200	00,000,400	07,100,000
Personnel	6,989,934	8,241,500	6,832,800	8,803,900	9,145,200	9,630,700	10,040,000	10,473,300
Operating	13,441,140	14,771,400	14,902,900	16,751,200	16,467,000	16,304,100	16,561,400	16,650,000
Other Capital*	2,817,904 N/A	3,141,900 N/A	3,338,700 N/A	3,700,300 N/A	4,052,800 N/A	4,118,000 N/A	4,891,700 N/A	4,980,400 N/A
Total Expenditures	23,248,978	26,154,800	25,074,400	29,255,400	29,665,000	30,052,800	31,493,100	32,103,700
Estimated Unexpended (7%)	23,240,370	1,830,800	23,074,400	2,047,900	2,076,600	2,103,700	2,204,500	2,247,300
· · · · · · · · · · · · · · · · · · ·								
Ending Balance Transfer from/to Capital Project	26,933,086	20,332,800	8,102,600	14,014,100	22,421,700	19,465,100	36,391,800	27,323,900
Funds	0	0	0	1,700,000	0	0	5,266,000	0
Fund 403 Revenue	-333,590	-275,000	-245,000	-225,000	-225,000	-225,000	-225,000	-225,000
Debt Principal Payments	-4,513,600	-7,588,100	-5,064,000	-6,109,200	-7,914,300	-7,969,000	-8,642,600	-8,722,600
Capitalized Interest	0	0	0	0	0	0	0	0
Depreciation	5,703,302	6,217,500	5,781,600	6,661,400	7,162,200	7,162,200	7,110,600	7,110,600
Capital*	-15,298,522	-10,120,000	-5,419,700	-9,935,900	-9,623,700	-2,924,600	-21,965,100	-8,632,200
Change In Reserves	-7,568,510	0	650,000	0	0	0	0	0
Ending Cash Balance	4,922,166	8,567,200	3,805,500	6,105,400	11,820,900	15,508,700	17,935,700	16,854,700
Fund Balance %	21%	33%	15%	21%	40%	52%	57%	53%
Reserve For Fund 403	8,977,634	8,656,300	8,977,600	7,277,600	7,277,600	7,277,600	2,011,600	2,011,600
Total Fund 401, 402 & 403	13,899,800	17,223,500	12,783,100	13,383,000	19,098,500	22,786,300	19,947,300	18,866,300

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





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
ARP COVID Recovery Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	0	0	0	5,600,300	2,324,700	1,108,600	1,009,300	906,500
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	4,064,100	6,480,000	6,480,000	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	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	0	4,064,100	6,480,000	6,480,000	0	0	0	0
Total Resources	0	4,064,100	6,480,000	12,080,300	2,324,700	1,108,600	1,009,300	906,500
Expenditures								
Personnel	0	0	55,000	93,700	96,100	99,300	102,800	35,500
Operating	0	1,493,500	824,700	2,919,000	20,000	0	0	0
Other	0	60,900	0	0	0	0	0	0
Capital	0	2,509,700	0	6,742,900	1,100,000	0	0	0
Total Expenditures	0	4,064,100	879,700	9,755,600	1,216,100	99,300	102,800	35,500
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	5,600,300	2,324,700	1,108,600	1,009,300	906,500	871,000





FY 2023 FINAL BUDGET	Actual	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
City Hall Capital Project Fund	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	0	0	0	-4,415,100	-14,015,100	484,900	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	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	60,000,000	60,100,000	18,900,000	0	0	0	0
Total Revenue	0	0	60,000,000	60,100,000	18,900,000	0	0	0	0
Total Resources	0	0	60,000,000	55,684,900	4,884,900	484,900	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	0	4,415,103	58,100,000	69,700,000	4,400,000	484,900	0	0	0
Total Expenditures	0	4,415,103	58,100,000	69,700,000	4,400,000	484,900	0	0	0
Change In Reserves	0	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0	0
Ending Balance	0	-4,415,103	1,900,000	-14,015,100	484,900	0	0	0	0





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
CDBG Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	551,623	1,438,100	869,600	1,119,100	523,400	522,100	518,200	514,900
User Charges	3,172	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	360,695	200,000	322,000	280,000	280,000	280,000	280,000	280,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	-3,172	0	0	0	0	0	0	0
Total Revenue	912,318	1,638,100	1,191,600	1,399,100	803,400	802,100	798,200	794,900
Total Resources	912,317	1,638,100	1,191,600	1,399,100	803,400	802,100	798,200	794,900
Expenditures								
Personnel	133,023	239,600	161,700	209,000	217,100	227,700	239,600	249,300
Operating	542,018	313,300	631,900	420,800	183,400	141,100	168,200	211,700
Other	237,277	890,200	398,000	369,300	299,900	209,800	286,300	235,900
Capital	0	195,000	0	400,000	103,000	223,500	104,100	98,000
Total Expenditures	912,318	1,638,100	1,191,600	1,399,100	803,400	802,100	798,200	794,900
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 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
County Gas Tax Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	712,465	920,100	1,524,700	2,220,700	1,376,400	1,769,300	964,800	927,400
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	1,046,937	1,545,600	1,450,000	1,096,200	1,112,600	1,129,300	1,146,200	1,163,400
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	3,563	10,000	2,000	3,000	4,000	4,000	4,000	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	1,050,500	1,555,600	1,452,000	1,099,200	1,116,600	1,133,300	1,150,200	1,167,400
Total Resources	1,762,966	2,475,700	2,976,700	3,319,900	2,493,000	2,902,600	2,115,000	2,094,800
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	347,265	500,800	400,000	671,600	654,900	714,500	674,400	684,600
Other	0	0	0	0	0	0	0	0
Capital	156,328	626,000	356,000	1,396,000	115,000	1,347,000	589,000	1,526,500
Total Expenditures	503,593	1,126,800	756,000	2,067,600	769,900	2,061,500	1,263,400	2,211,100
Change In Reserves	265,366	0	0	0	0	0	0	0
Estimated Unexpended (6%)	0	67,600	0	124,100	46,200	123,700	75,800	132,700
Ending Balance	1,524,738	1,416,500	2,220,700	1,376,400	1,769,300	964,800	927,400	16,400





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Construction Services Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	6,658,982	6,713,100	6,528,800	6,538,000	4,751,600	3,894,100	3,034,400	2,087,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	1,752,256	1,900,000	2,140,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Intergovernmental	25,008	0	0	0	0	0	0	0
User Charges	7,053	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	21,517	40,000	5,000	10,000	20,000	20,000	20,000	20,000
Interfund Charges / Transfers	-7,053	0	21,900	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,798,781	1,940,000	2,166,900	1,910,000	1,920,000	1,920,000	1,920,000	1,920,000
Total Resources	8,457,763	8,653,100	8,695,700	8,448,000	6,671,600	5,814,100	4,954,400	4,007,300
Expenditures								
Personnel	1,289,648	1,514,300	1,315,900	1,607,400	1,670,700	1,760,500	1,843,200	1,926,800
Operating	339,247	822,100	467,200	827,500	829,800	797,900	802,300	803,300
Other	231,798	231,000	283,800	331,000	339,800	339,000	313,500	313,500
Capital	54,938	1,215,800	90,800	1,125,000	83,400	28,600	59,000	0
Total Expenditures	1,915,632	3,783,200	2,157,700	3,890,900	2,923,700	2,926,000	3,018,000	3,043,600
Change In Reserves	-13,315	0	0	0	0	0	0	0
Reserve for Software Replc.	0	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	189,200	0	194,500	146,200	146,300	150,900	152,200
Ending Balance	6,528,816	5,059,100	6,538,000	4,751,600	3,894,100	3,034,400	2,087,300	1,115,900
Fund Balance %	341%	134%	303%	122%	133%	104%	69%	37%





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Com. Redevelopment Agency Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	1,268,347	1,025,800	1,640,000	2,723,800	2,719,000	358,000	686,900	1,680,100
Revenue								
Property Tax	717,388	769,100	768,000	856,200	950,600	1,051,600	1,159,600	1,275,300
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	1,282,515	741,900	898,300	802,100	890,400	984,900	1,086,100	1,194,300
User Charges	2,679	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	4,276	10,000	2,000	3,000	4,000	4,000	4,000	4,000
Interfund Charges / Transfers	-1077.48	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,005,781	1,521,000	1,668,300	1,661,300	1,845,000	2,040,500	2,249,700	2,473,600
Total Resources	3,274,128	2,546,800	3,308,300	4,385,100	4,564,000	2,398,500	2,936,600	4,153,700
Expenditures								
Personnel	81,688	123,900	62,500	146,300	151,700	157,500	163,300	169,200
Operating	58,400	325,400	225,500	314,400	232,000	162,100	162,200	162,300
Other	77,791	59,100	296,500	1,216,900	968,400	969,900	969,900	969,900
Capital	1,373,469	0	0	40,000	2,984,000	475,000	0	947,000
Total Expenditures	1,591,348	508,400	584,500	1,717,600	4,336,100	1,764,500	1,295,400	2,248,400
Change In Reserves	-42,786	0	0	0	0	0	0	0
Estimated Unexpended (3%)	0	15,300	0	51,500	130,100	52,900	38,900	67,500
Ending Balance	1,639,994	2,053,700	2,723,800	2,719,000	358,000	686,900	1,680,100	1,972,800





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Debt Service Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	0	0	37,700	37,700	37,700	37,700	37,700	37,700
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	0	0	0	0	0	0	0	0
Interfund Charges / Transfers	553,300	2,138,900	2,376,300	4,778,000	4,778,000	4,778,000	4,262,300	4,262,300
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	553,300	2,138,900	2,376,300	4,778,000	4,778,000	4,778,000	4,262,300	4,262,300
Total Resources	553,300	2,138,900	2,414,000	4,815,700	4,815,700	4,815,700	4,300,000	4,300,000
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	515,649	2,138,900	2,376,300	4,778,000	4,778,000	4,778,000	4,262,300	4,262,300
Capital	0	0	0	0	0	0	0	0
Total Expenditures	515,649	2,138,900	2,376,300	4,778,000	4,778,000	4,778,000	4,262,300	4,262,300
Change In Reserves	0	37,651	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	37,651	37,651	37,700	37,700	37,700	37,700	37,700	37,700





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Enterprise Technology Capital Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	743,616	59,600	437,800	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	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	395	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	395	0	0	0	0	0	0	0
Total Resources	744,011	59,600	437,800	0	0	0	0	0
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	15,000	0	0	0	0	0	0	0
Other	0	0	437,800	0	0	0	0	0
Capital	244,949	0	0	0	0	0	0	0
Total Expenditures	259,949	0	437,800	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	437,793	59,600	0	0	0	0	0	0





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
HOME Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	204,666	724,200	294,500	854,200	854,200	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	-12	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	204,654	724,200	294,500	854,200	854,200	550,000	550,000	550,000
Total Resources	204,654	724,200	294,500	854,200	854,200	550,000	550,000	550,000
Expenditures								
Personnel	29,484	50,900	39,500	53,400	55,400	57,900	60,300	63,300
Operating	175,170	673,300	255,000	800,800	798,800	492,100	489,700	486,700
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	204,654	724,200	294,500	854,200	854,200	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 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Housing Trust Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	62,551	69,300	69,400	75,500	10,000	11,200	12,400	13,600
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	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	8,021	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	8,021	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Total Resources	70,573	77,200	77,300	83,400	17,900	19,100	20,300	21,500
Expenditures								
Personnel	90	1,000	800	1,000	1,000	1,000	1,000	1,000
Operating	180	67,400	1,000	72,400	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	270	68,400	1,800	73,400	6,700	6,700	6,700	6,700
Change In Reserves	-870	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	69,432	8,800	75,500	10,000	11,200	12,400	13,600	14,800





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Local Option Sales Tax (LOST) Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	7,697,097	11,391,600	11,335,000	14,887,100	2,059,600	2,065,600	7,094,000	12,902,000
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	11,042,512	11,021,000	12,215,500	13,734,100	14,139,900	14,722,900	14,763,100	15,451,500
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	143,752	140,000	310,000	118,000	124,000	124,000	124,000	124,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	11,186,264	11,161,000	12,525,500	13,852,100	14,263,900	14,846,900	14,887,100	15,575,500
Total Resources	18,883,361	22,552,600	23,860,500	28,739,200	16,323,500	16,912,500	21,981,100	28,477,500
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	15,300	0	180,100	0	0	0	0	0
Capital	6,182,876	18,802,600	8,793,300	26,679,600	14,257,900	9,818,500	9,079,100	13,018,800
Total Expenditures	6,198,176	18,802,600	8,973,400	26,679,600	14,257,900	9,818,500	9,079,100	13,018,800
Change In Reserves	-1,350,202	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	11,334,983	3,750,000	14,887,100	2,059,600	2,065,600	7,094,000	12,902,000	15,458,700





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 7 (MIF) Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	835,262	1,010,745	1,010,700	1,264,200	1,260,900	1,264,900	1,356,900	1,559,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	172,680	180,000	252,000	306,000	200,000	200,000	200,000	200,000
Intergovernmental	0	0	0	0	1,000,000	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	2,801	7,000	1,500	2,000	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	175,481	187,000	253,500	308,000	1,203,000	203,000	203,000	203,000
Total Resources	1,010,743	1,197,745	1,264,200	1,572,200	2,463,900	1,467,900	1,559,900	1,762,900
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	0	0	311,300	1,199,000	111,000	0	0
Total Expenditures	0	0	0	311,300	1,199,000	111,000	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	1,010,743	1,197,745	1,264,200	1,260,900	1,264,900	1,356,900	1,559,900	1,762,900





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 7A (MIF) Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	72,788	107,447	107,400	140,200	136,400	151,800	167,200	182,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	34,424	15,000	32,700	150,000	15,000	15,000	15,000	15,000
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	235	700	100	200	400	400	400	400
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	34,659	15,700	32,800	150,200	15,400	15,400	15,400	15,400
Total Resources	107,447	123,147	140,200	290,400	151,800	167,200	182,600	198,000
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	154,000	0	0	0	0
Total Expenditures	0	0	0	154,000	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	107,447	123,147	140,200	136,400	151,800	167,200	182,600	198,000





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 8 (MIF) Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	59,892	90,305	90,300	520,500	647,900	678,700	709,500	740,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	30,202	260,000	430,000	127,000	30,000	30,000	30,000	30,000
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	211	700	200	400	800	800	800	800
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	30,413	260,700	430,200	127,400	30,800	30,800	30,800	30,800
Total Resources	90,305	351,005	520,500	647,900	678,700	709,500	740,300	771,100
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	90,305	351,005	520,500	647,900	678,700	709,500	740,300	771,100





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee 9 (MIF) Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	0	0	0	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	0	0	2,200	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	0	0	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	0	0	2,300	100	100	100	100	100
Total Resources	0	0	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	0	0	2,300	2,400	2,500	2,600	2,700	2,800





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Parkland Impact Fee Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	2,914,674	3,104,200	3,075,900	4,358,900	4,347,400	4,455,900	4,564,400	4,672,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	154,043	850,000	1,279,000	782,000	100,000	100,000	100,000	100,000
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	7,164	13,000	4,000	6,500	8,500	8,500	8,500	8,500
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	161,207	863,000	1,283,000	788,500	108,500	108,500	108,500	108,500
Total Resources	3,075,881	3,967,200	4,358,900	5,147,400	4,455,900	4,564,400	4,672,900	4,781,400
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	400,000	0	800,000	0	0	0	0
Total Expenditures	0	400,000	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	3,075,881	3,567,200	4,358,900	4,347,400	4,455,900	4,564,400	4,672,900	4,781,400





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
SHIP Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	1,125,322	1,196,300	1,621,500	1,621,500	1,621,500	1,621,500	1,621,500	1,621,500
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	144,279	558,300	558,300	1,295,500	795,500	795,500	795,500	795,500
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	1,090,359	250,000	471,100	548,000	310,000	310,000	310,000	310,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,234,638	808,300	1,029,400	1,843,500	1,105,500	1,105,500	1,105,500	1,105,500
Total Resources	2,359,960	2,004,600	2,650,900	3,465,000	2,727,000	2,727,000	2,727,000	2,727,000
Expenditures								
Personnel	73,582	70,000	118,500	72,000	74,800	78,200	82,000	86,000
Operating	296,784	349,800	676,900	876,600	617,300	613,400	613,600	613,600
Other	27,655	388,500	234,000	894,900	413,400	413,900	409,900	405,900
Capital	0	0	0	0	0	0	0	0
Total Expenditures	398,020	808,300	1,029,400	1,843,500	1,105,500	1,105,500	1,105,500	1,105,500
Change In Reserves	-340,394	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,621,546	1,196,300	1,621,500	1,621,500	1,621,500	1,621,500	1,621,500	1,621,500





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Stormwater Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	2,628,407	3,102,900	3,283,400	3,188,600	1,054,700	713,500	3,189,900	1,658,400
Revenue			20	% / +\$1.78/mo	20% / +\$2.14/mo	20% / +\$2.56/mo	15% / +\$2.31/mo	15% / +\$2.30/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	78,164	0	0	0	0	0	0	0
User Charges	6,046,076	6,760,000	6,590,000	8,042,800	9,675,500	11,639,600	13,419,000	15,431,900
Fines	0	0	0	0	0	0	0	0
Miscellaneous	8,111	65,000	9,000	56,000	58,000	58,000	58,000	58,000
Interfund Charges / Transfers	-6,922	0	21,900	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	6,125,429	6,825,000	6,620,900	8,098,800	9,733,500	11,697,600	13,477,000	15,489,900
Total Resources	8,753,836	9,927,900	9,904,300	11,287,400	10,788,200	12,411,100	16,666,900	17,148,300
Expenditures								
Personnel	2,555,842	2,896,500	2,460,900	3,328,600	3,543,600	3,743,400	3,912,000	4,087,600
Operating	1,575,164	2,174,100	1,640,000	2,532,100	2,057,500	2,096,600	3,047,300	3,055,600
Other	322,300	309,700	283,800	335,700	343,100	339,000	313,500	313,500
Capital	347,670	4,043,900	2,331,000	4,806,500	4,888,800	3,736,300	8,865,400	6,220,500
Total Expenditures	4,800,976	9,424,200	6,715,700	11,002,900	10,833,000	9,915,300	16,138,200	13,677,200
Change In Reserves	-669,459	0	0	0	0	0	0	0
Estimated Unexpended (7%)	0	659,700	0	770,200	758,300	694,100	1,129,700	957,400
Ending Balance	3,283,401	1,163,400	3,188,600	1,054,700	713,500	3,189,900	1,658,400	4,428,500
Fund Balance %	68%	12%	47%	10%	7%	32%	10%	32%





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 7 Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	547,045	809,519	809,500	221,000	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	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	2,938	3,000	1,500	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	2,938	3,000	1,500	1,000	0	0	0	0
Total Resources	549,983	812,519	811,000	222,000	0	0	0	0
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	67,155	638,000	590,000	222,000	0	0	0	0
Total Expenditures	67,155	638,000	590,000	222,000	0	0	0	0
Change In Reserves	326,691	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	809,519	174,519	221,000	0	0	0	0	0





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 7A Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	66,295	66,294	66,300	66,400	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	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	129	300	100	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	129	300	100	100	0	0	0	0
Total Resources	66,424	66,594	66,400	66,500	0	0	0	0
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	43,666	0	0	66,500	0	0	0	0
Total Expenditures	43,666	0	0	66,500	0	0	0	0
Change In Reserves	43,538	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	66,295	66,594	66,400	0	0	0	0	0





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 8 Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	270,180	299,790	299,800	300,300	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	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	918	1,000	500	300	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	918	1,000	500	300	0	0	0	0
Total Resources	271,098	300,790	300,300	300,600	0	0	0	0
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	18,831	0	0	300,600	0	0	0	0
Total Expenditures	18,831	0	0	300,600	0	0	0	0
Change In Reserves	47,522	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	299,790	300,790	300,300	0	0	0	0	0





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
TIF District 9 Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	40,424	40,528	40,500	40,600	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	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	104	100	100	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	104	100	100	100	0	0	0	0
Total Resources	40,528	40,628	40,600	40,700	0	0	0	0
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	40,700	0	0	0	0
Total Expenditures	0	0	0	40,700	0	0	0	0
Change In Reserves		0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	40,528	40,628	40,600	0	0	0	0	0





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Transportation Capital Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	94,300	15,700	-719,100	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	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	30,913	20,000	5,000	0	0	0	0	0
Interfund Charges / Transfers	0	0	180,100	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	30,913	20,000	185,100	0	0	0	0	0
Total Resources	125,213	35,700	-534,000	0	0	0	0	0
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	27,607	0	0	0	0	0	0	0
Capital	990,991	0	0	0	0	0	0	0
Total Expenditures	1,018,598	0	0	0	0	0	0	0
Change In Reserves	174,248	0	534,000	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	-719,137	35,700	0	0	0	0	0	0

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

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FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Tree Impact Fee Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	691,300	691,300	709,700	727,700	659,200	472,200	404,200	336,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	39,959	50,000	155,000	50,000	50,000	50,000	50,000	50,000
Intergovernmental	80,000	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	1,844	4,000	1,000	1,500	2,000	2,000	2,000	2,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	121,803	54,000	156,000	51,500	52,000	52,000	52,000	52,000
Total Resources	813,102	745,300	865,700	779,200	711,200	524,200	456,200	388,200
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	53,672	120,000	90,000	120,000	120,000	120,000	120,000	120,000
Other	0	0	0	0	0	0	0	0
Capital	70,260	28,000	48,000	0	119,000	0	0	0
Total Expenditures	123,932	148,000	138,000	120,000	239,000	120,000	120,000	120,000
Change In Reserves	20,504	0	0	0	0	0	0	0
Estimated Unexpended	0	4,440	0	0	0	0	0	0
Ending Balance	709,675	601,740	727,700	659,200	472,200	404,200	336,200	268,200



FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Fleet Services Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	1,101,648	844,900	821,800	779,400	304,600	276,500	294,800	352,600
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	5,222	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	10,351	10,000	5,600	6,400	7,200	7,200	7,200	7,200
Interfund Charges / Transfers	2,592,368	2,704,900	2,704,900	2,746,900	2,868,200	2,991,600	3,092,200	3,170,100
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,607,940	2,714,900	2,710,500	2,753,300	2,875,400	2,998,800	3,099,400	3,177,300
Total Resources	3,709,588	3,559,800	3,532,300	3,532,700	3,180,000	3,275,300	3,394,200	3,529,900
Expenditures								
Personnel	1,102,484	1,219,900	1,095,600	1,292,400	1,345,700	1,424,300	1,486,300	1,554,300
Operating	1,411,438	1,444,100	1,365,700	1,501,800	1,501,300	1,493,000	1,493,400	1,493,800
Other	146,400	152,300	152,300	158,400	164,700	173,000	173,000	173,000
Capital*	N/A							
Total Expenditures	2,660,322	2,816,300	2,613,600	2,952,600	3,011,700	3,090,300	3,152,700	3,221,100
Estimated Unexpended (2%)	0	52,500	0	59,100	60,200	61,800	63,100	64,400
Ending Balance	1,049,266	796,000	918,700	639,200	228,500	246,800	304,600	373,200
Depreciation	0	41,700	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	-164,444	0	0	279,400	0	0	0	0
Capital*	-12,980	-702,000	-139,300	-614,000	0	0	0	0
Ending Cash Balance	821,756	135,700	779,400	304,600	276,500	294,800	352,600	421,200

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

Fund Balance % 31% 5% 30% 10% 9% 10% 11% 13%



FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Risk Services Fund	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	3,432,509	960,300	551,000	620,500	1,374,300	2,033,800	1,955,100	1,862,900
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	15,739	35,000	49,000	9,000	12,000	12,000	12,000	12,000
Interfund Charges / Transfers	15,246,604	16,796,000	16,983,700	18,278,900	19,341,900	19,855,500	21,183,600	22,614,700
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	15,262,343	16,831,000	17,032,700	18,287,900	19,353,900	19,867,500	21,195,600	22,626,700
Total Resources	18,694,852	17,791,300	17,583,700	18,908,400	20,728,200	21,901,300	23,150,700	24,489,600
Expenditures								
Personnel	540,110	559,300	542,300	598,100	617,400	644,500	672,100	701,300
Operating	15,783,789	16,412,400	16,420,900	17,478,300	18,655,200	19,918,600	21,274,100	22,729,000
Other	22,500	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	16,346,400	16,971,700	16,963,200	18,076,400	19,272,600	20,563,100	21,946,200	23,430,300
Estimated Unexpended (3%)	0	509,200	0	542,300	578,200	616,900	658,400	702,900
Ending Balance	2,348,452	1,328,800	620,500	1,374,300	2,033,800	1,955,100	1,862,900	1,762,200
Depreciation	0	0	0	0	0	0	0	0
Change In Reserves	-1,797,427	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Ending Cash Balance	551,025	1,328,800	620,500	1,374,300	2,033,800	1,955,100	1,862,900	1,762,200
Note: Capital expenditures are not but	dgeted, depreciation is ir	nlcuded in the Risk	Fund Budget.					
Fund Balance %	3%	8%	4%	8%	11%	10%	8%	8%





FY 2023 FINAL BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Trust Funds	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	1,226,820	1,084,900	1,223,300	1,194,300	1,006,000	956,200	906,400	856,600
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	0	0	0	0	0	0	0	0
User Charges	57,497	110,500	122,100	114,000	114,000	114,000	114,000	114,000
Fines	68,628	84,000	63,000	73,000	73,000	73,000	73,000	73,000
Miscellaneous	135,694	81,700	39,400	39,500	40,100	40,100	40,100	40,100
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	261,818	276,200	224,500	226,500	227,100	227,100	227,100	227,100
Total Resources	1,488,638	1,361,100	1,447,800	1,420,800	1,233,100	1,183,300	1,133,500	1,083,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	132,668	199,000	108,000	272,400	174,500	174,500	174,500	174,500
Other	13,400	202,400	92,400	97,400	97,400	97,400	97,400	97,400
Capital	50,270	55,000	53,100	45,000	5,000	5,000	5,000	5,000
Total Expenditures	196,338	456,400	253,500	414,800	276,900	276,900	276,900	276,900
Change In Reserves	-69,003	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,223,297	904,700	1,194,300	1,006,000	956,200	906,400	856,600	806,800





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.
- 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.

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 occured in 2017 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 October 14, 2035, 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 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 2022, six months after project completion. The interest rate is estimated at .16% with a repayment term of 20 years.

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 estimated at 1.25% with a repayment term of 5 years. The loan requires a coverage ratio of 1.25.

4. 2022 City Hall Municipal Complex/Parks Building Bonds

The borrowing will begin in 2022 with the issuance of 30-year revenue bonds. The standalone borrowing previously planned for the Parks Administration Building will be consolidated into a single debt issuance. The estimated interest rate is estimated at 3.50% with a repayment term of 30 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
2023	5,063,533	5,063,533	4,579,449	484,084
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
	70,889,456	70,889,456	67,251,340	3,638,116



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
2022	1,723,876	1,723,876	1,644,118	79,758
2023	1,723,876	1,723,876	1,648,066	75,810
2024	3,447,752	3,447,752	1,652,024	71,852
2025	1,723,876	1,723,876	1,655,991	67,885
2026	1,723,876	1,723,876	1,659,968	63,908
2027	1,723,879	1,723,879	1,663,957	59,922
2028	1,725,876	1,725,876	1,669,950	55,926
2029	1,723,875	1,723,875	1,671,955	51,920
2030	1,723,875	1,723,875	1,675,970	47,905
2031	1,723,876	1,723,876	1,679,995	43,881
2032	1,723,875	1,723,875	1,684,029	39,846
2033	1,723,872	1,723,872	1,688,073	35,799
2034	1,723,875	1,723,875	1,692,127	31,748
2035	1,723,876	1,723,876	1,696,191	27,685
2036	1,723,875	1,723,875	1,700,264	23,611
2037	1,723,875	1,723,875	1,704,347	19,528
2038	1,723,875	1,723,875	1,708,440	15,435
2039	1,723,876	1,723,876	1,712,543	11,333
2040	1,723,875	1,723,875	1,716,655	7,220
2041	1,723,876	1,723,876	1,720,778	3,098
	36,203,387	36,203,387	33,645,441	834,070



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			_		Total Debt Service	Principal	_	
	Fund	Wastewater	Solid Waste	Stormwater	Const. Svcs.			Interest	
2023	360,954	51,565	51,565	25,782	25,782	515,649	501,422	14,227	
2024	360,954	51,565	51,565	25,782	25,782	515,649	507,365	8,284	
2025	270,716	38,674	38,674	19,337	19,337	386,737	384,466	2,271	
	1,353,578	193,368	193,368	96,684	96,684	1,418,034	1,393,253	24,782	

^{*}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%

5,000,000

	Term:	30 Years		Coverage Ratio:	N/A
Year	Fund			Totals	
	West Bay CRA	General Fund	Total Debt Service	Principal	Interest
2022	714,286	1,146,258	1,860,544	605,000	1,255,544
2023	714,286	2,320,741	3,035,027	995,000	2,040,027
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

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89,795,494

51,690,000

38,105,494

84,795,495



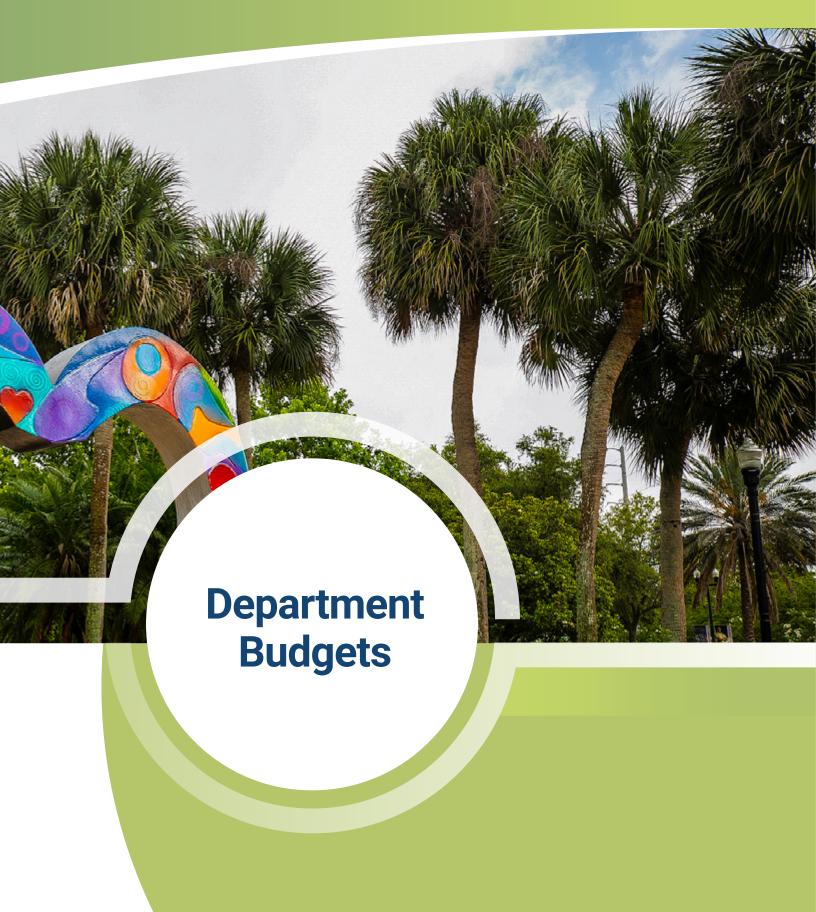
DEBT SCHEDULE

The following list contains 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.

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.

							FY 2027	
		Fund	FY 2023	FY 2024	FY 2025	FY 2026	& Beyond	Total
1) State Sewer Revolving Loan #3		Wastewater	5,063,500	5,063,600	5,063,500	5,063,500	50,635,300	70,889,400
Interest Rate: 0.73%	Principal		4,579,400	4,612,800	4,646,400	4,680,300	48,732,400	67,251,300
Payoff: FY 2036	Interest		484,100	450,800	417,100	383,200	1,902,900	3,638,100
2) State Sewer Revolving Loan #4		Wastewater	2,135,400	2,135,400	2,135,400	2,135,400	34,166,600	42,708,200
Interest Rate: 0.12% (est)	Principal		2,070,300	2,073,600	2,076,800	2,080,100	33,728,500	42,029,300
Payoff: FY 2041	Interest		65,100	61,800	58,600	55,300	438,100	678,900
3) Enterprise Resource Planning Software Loan		Gen; Waste;	515,600	515,700	386,800	-	-	1,418,100
Interest Rate: 1.18%	Principal	Solid Waste; Building;	501,400	507,400	384,500	-	-	1,393,300
Payoff: FY 2025	Interest	Storm	14,200	8,300	2,300	-	-	24,800
4) 2022 Horizon West Bay Bond		General; CRA	3,035,000	3,035,000	3,034,000	3,030,400	77,661,100	89,795,500
Interest Rate: 2.62%	Principal		995,000	1,005,000	1,015,000	1,025,000	47,650,000	51,690,000
Payoff: FY 2052	Interest		2,040,000	2,030,000	2,019,000	2,005,400	30,011,100	38,105,500

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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 2023 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 2023. Among these efforts are:

- Advancing preparations for the development of Horizon West Bay, a catalyst project for downtown Largo.
 Administration staff are coordinating stakeholders through final design phases, reducing paper records through digitization to prepare for the move, and developing additional downtown gateway signage.
- Enhancing strategic communications efforts by partnering with the Information Technology Department and other stakeholders on the implementation of an Enterprise Customer Relationship Management software.
- 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.
- Developing next steps for Diversity, Equity and Inclusion (DEI) implementation tailored to our organization that will help build a more inclusive, high-performing work environment.



Department Personnel Summary (FTE)									
Program	FY 2020	FY 2021	FY 2022	FY 2023					
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 Budge	et Summary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 202
Personnel	2,268,637	2,515,662	2,577,200	2,725,000	3,161,30
Operating	1,100,543	1,164,695	1,264,200	1,095,500	1,331,700
Capital	77,239	5,000	60,000	60,000	60,000
Other	0	500	15,000	10,000	30,500
Total	3,446,419	3,685,857	3,916,400	3,890,500	4,583,500
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	3,204,253	3,480,648	3,649,300	3,634,500	4,208,000
CDBG	0	0	0	0	(
Construction	0	0	0	0	(
Fleet	172	0	0	0	(
Risk	30,617	32,513	39,300	30,500	47,600
Stormwater	53,039	37,098	49,700	57,600	79,600
Solid Waste	72,855	64,702	88,200	75,900	118,100
Wastewater	85,483	70,896	89,900	92,000	130,200
Total	3,446,419	3,685,857	3,916,400	3,890,500	4,583,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	497,192	517,625	531,700	545,500	665,000
Operating	50,958	119,624	51,000	52,900	48,800
Capital	0	0	0	0	0
Other	0	0	0	0	15,500
Total	548,150	637,249	582,700	598,400	729,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	548,150	637,249	582,700	598,400	729,300
Total	548,150	637,249	582,700	598,400	729,300



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 Management Analyst team.

Expenditures by Category

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	793,432	866,505	833,200	974,200	1,174,600
Operating	132,765	115,972	269,000	252,400	242,400
Capital	0	5,000	0	0	0
Other	0	0	0	0	0
Total	926.196	987.477	1.102.200	1,226,600	1.417.000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	700,612	803,982	870,100	985,600	1,075,800
Construction	0	0	0	0	0
CDBG	0	0	0	0	0
Fleet	172	0	0	0	0
Risk	30,617	32,513	39,300	30,500	47,600
Solid Waste	57,673	42,987	53,200	60,900	83,800
Stormwater	52,252	37,098	49,700	57,600	79,600
Wastewater	84,869	70,896	89,900	92,000	130,200
Total	926,196	987,477	1,102,200	1,226,600	1,417,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	298,272	324,486	346,400	347,400	375,900
Operating	127,309	140,800	127,700	113,700	190,200
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	425,581	465,286	474,100	461,100	566,100

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	425,581	465,286	474,100	461,100	566,100
Total	425,581	465,286	474,100	461,100	566,100



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	54,593	50,490	58,600	49,200	46,800
Operating	583,477	564,752	452,300	424,100	562,400
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	638,070	615,242	510,900	473,300	609,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	638,070	615,242	510,900	473,300	609,200
Total	638,070	615,242	510,900	473,300	609,200



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	625,148	756,556	807,300	808,700	899,000
Operating	206,035	223,548	364,200	252,400	287,900
Capital	77,239	0	60,000	60,000	60,000
Other	0	500	15,000	10,000	15,000
Total	908,421	980,604	1,246,500	1,131,100	1,261,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	891,839	958,889	1,211,500	1,116,100	1,227,600
Solid Waste	15,182	21,715	35,000	15,000	34,300
Stormwater	787	0	0	0	0
Wastewater	613	0	0	0	0
Total	908,421	980,604	1,246,500	1,131,100	1,261,900



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 Changes
<u>Full-time</u>					
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
Management 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 2023 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 2023 budget.

Included in the FY 2023 budget is:

- Continued focus in the growth of Downtown Largo by adding one full-time Downtown Administrator and funding for downtown placemaking & gateway signage updates.
- Addition of one full-time Principal Planner to meet the community's expanding private development and modernize the City's Comprehensive Development Codes.
- Funding for a temporary Housing Division Grants Specialist to assist with housing grant management needs post-COVID-19 due to additional grant funding.
- Increased grant funding for Homeless Street Outreach sub-recipients and the Code Compliance Relief Funding for Low-Income & Senior Residents program, also known as the "Angel Fund".



Department Personnel Summary (FTE)								
Program	FY 2020	FY 2021	FY 2022	FY 2023				
Administration	4.50	4.50	4.50	4.50				
Econ. Develop.	3.25	3.25	3.25	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	4.00	5.00				
Planning	7.25	7.25	8.25	9.25				
Total	46.50	46.50	47.50	50.50				

Department Budget	: Summary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	3,327,130	3,223,285	4,000,000	3,452,000	4,353,800
Operating	1,550,118	1,746,170	2,752,900	2,891,600	3,703,500
Capital	3,037,628	1,399,897	301,100	105,300	440,000
Other	489,678	636,309	1,357,100	976,300	2,499,700
Total	8,404,554	7,005,661	8,411,100	7,425,200	10,997,000
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	2,336,322	2,423,660	2,714,800	2,620,500	3,151,900
CDBG	611,801	912,318	1,638,100	1,191,600	1,399,100
Construction	1,529,768	1,511,148	1,984,500	1,737,000	1,994,400
County Gas Tax	0	0	0	0	(
CRA	2,986,711	1,554,748	467,800	546,400	1,675,500
Home	419,544	204,654	724,200	294,500	854,200
HTF	651	270	68,400	1,800	73,400
Lost	0	0	0	0	0
Ship	391,480	398,020	808,300	1,029,400	1,843,500
Stormwater	51	0	0	0	0
TIF	116,898	0	0	0	(
Trust	0	843	5,000	4,000	5,000
Wastewater	11,328	0	0	0	C
Total	8,404,554	7,005,661	8,411,100	7,425,200	10,997,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	500,083	414,571	474,200	469,900	540,000
Operating	59,284	106,405	110,000	101,600	107,500
Capital	0	0	0	0	0
Other	9,377	328,625	0	0	14,800
Total	568,745	849,601	584,200	571,500	662,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	557,417	841,118	568,300	555,400	644,800
CRA	0	8,483	15,900	16,100	17,500
Stormwater	0	0	0	0	0
Wastewater	11,328	0	0	0	0
Total	568,745	849,601	584,200	571,500	662,300

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,142,000	1,249,293	1,469,100	1,266,000	1,547,000
Operating	359,415	267,636	448,600	403,200	442,500
Capital	28,591	0	71,800	71,800	0
Other	0	0	0	0	9,900
Total	1,530,006	1,516,930	1,989,500	1,741,000	1,999,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	238	4,939	0	0	0
Construction	1,529,768	1,511,148	1,984,500	1,737,000	1,994,400
Trust	0	843	5,000	4,000	5,000
Total	1,530,006	1,516,930	1,989,500	1,741,000	1,999,400



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	596,438	585,750	647,200	598,400	688,300
Operating	218,239	178,587	329,600	516,000	516,000
Capital	27,759	26,428	33,500	33,500	0
Other	0	1,561	30,000	0	0
Total	842,435	792,327	1,040,300	1,147,900	1,204,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	842,435	792,327	1,040,300	1,147,900	1,204,300
Total	842,435	792,327	1,040,300	1,147,900	1,204,300

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	309,237	221,838	329,900	182,800	378,200
Operating	89,614	147,820	393,200	258,800	383,600
Capital	2,864,379	1,373,469	0	0	40,000
Other	98,795	41,191	21,000	258,400	1,177,300
Total	3,362,025	1,784,318	744,100	700,000	1,979,100

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	375,314	238,053	292,200	169,700	321,100
CRA	2,986,711	1,546,265	451,900	530,300	1,658,000
Total	3,362,025	1,784,318	744,100	700,000	1,979,100



Engineering Division

The Engineering Division became an independent Department in FY 2018.

Expenditures by Category

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	51	0	0	0	0
Operating	0	0	0	0	0
Capital	116,898	0	0	0	0
Other	0	0	0	0	0
Total	116,949	0	0	0	0

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	0	0	0	0	0
County Gas Tax	0	0	0	0	0
LOST	0	0	0	0	0
Stormwater	51	0	0	0	0
TIF	116,898	0	0	0	0
Wastewater	0	0	0	0	0
Total	116,949	0	0	0	0

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	293,168	236,179	396,300	365,800	405,300
Operating	748,802	1,014,151	1,403,800	1,566,100	2,170,600
Capital	0	0	195,000	0	400,000
Other	381,506	264,932	1,306,100	717,900	1,297,700
Total	1,423,476	1,515,263	3,301,200	2,649,800	4,273,600

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
CDBG	611,801	912,318	1,638,100	1,191,600	1,399,100
Home	419,544	204,654	724,200	294,500	854,200
HTF	651	270	68,400	1,800	73,400
SHIP	391,480	398,020	808,300	1,029,400	1,843,500
General	0	0	62,200	132,500	103,400
Total	1,423,476	1,515,263	3,301,200	2,649,800	4,273,600



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	486,153	515,652	683,300	569,100	795,000
Operating	74,764	31,571	67,700	45,900	83,300
Capital	0	0	800	0	0
Other	0	0	0	0	0
Total	560,918	547,223	751,800	615,000	878,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	560,918	547,223	751,800	615,000	878,300
Total	560,918	547,223	751,800	615,000	878,300



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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 Enforcement Officer	1.00	1.00	1.00	1.00	0.00
Code Compliance Officer	1.00	1.00	1.00	1.00	0.00
Code Enforcement Manager	1.00	1.00	1.00	1.00	0.00
Code Enforcement Officer	4.00	4.00	4.00	4.00	0.00
Community Development Director	1.00	1.00	1.00	1.00	0.00
Downtown Administrator	0.00	0.00	0.00	1.00	1.00
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
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	3.00	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	3.00	3.00	3.00	3.00	0.00
Principal Planner	1.00	1.00	1.00	2.00	1.00
Part-Time					
Variable/Temporary					
Housing Grant Specialist (Temp)	0.00	0.00	0.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.00
Total	46.50	46.50	47.50	50.50	3.00





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 2023 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 2023 initiatives include:

- The Engineering Department will use Local Option Sales Tax ("Penny for Pinellas") funding to improve stormwater management. FY 2023 marks the beginning of construction on numerous improvements, including the Venetian Gardens and Church Creek projects.
- The Engineering Department will continue to build out its roadway network with the 2nd Ave. SW, 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.



Department Personnel Summary (FTE)								
Program	FY 2020	FY 2021	FY 2022	FY 2023				
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	8.50	10.50	10.50				
Capital Projects	0.00	0.00	0.00	0.00				
Total	23.00	23.00	25.00	25.00				

Department Budget St	ummary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,803,754	2,000,642	2,257,500	2,077,700	2,541,900
Operating	921,617	970,225	1,191,300	1,027,100	1,605,600
Capital	6,739,377	2,846,893	9,717,300	5,421,600	16,241,500
Other	169,300	0	0	180,100	12,000
Total	9,634,047	5,817,760	13,166,100	8,706,500	20,401,000
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	787,165	796,038	1,120,400	1,062,000	1,185,100
Stormwater	991,491	1,257,072	2,556,600	1,151,000	3,810,200
County Gas Tax	1,059,802	156,328	726,000	356,000	1,472,000
Wastewater	1,067,746	1,242,637	1,289,800	1,288,900	1,453,200
LOST	620,997	1,166,004	6,807,300	4,230,600	11,385,400
MIF	0	0	0	0	465,300
TIF	86,207	110,821	638,000	590,000	629,800
Transportation Capital Projects Fund	4,975,137	1,018,598	0	0	C
Tree	45,501	70,260	28,000	28,000	O
Total	9,634,047	5,817,760	13,166,100	8,706,500	20,401,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	636,045	700,173	700,700	721,400	796,900
Operating	205,644	138,701	243,300	148,700	254,100
Capital	0	0	0	0	0
Other	0	0	0	0	12,000
Total	841.690	838.874	944.000	870.100	1.063.000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	297,245	293,087	340,700	325,900	379,900
Stormwater	188,691	196,821	231,000	195,800	239,700
Wastewater	355,754	348,965	372,300	348,400	443,400
Total	841,690	838,874	944,000	870,100	1,063,000

Permitting & Regulatory Compliance Division

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

Expenditures by Category

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	263,087	297,907	309,100	288,000	347,100
Operating	129,323	138,672	199,000	186,100	201,400
Capital	0	18,408	0	0	0
Other	0	0	0	0	0
Total	392,411	454,986	508,100	474,100	548,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	85,801	78,866	118,900	128,700	96,000
Stormwater	227,313	272,303	267,400	247,400	321,600
Wastewater	79,297	103,817	121,800	98,000	130,900
Total	392,411	454,986	508,100	474,100	548,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	355,925	387,647	454,900	395,600	452,600
Operating	451,632	442,587	605,900	473,200	983,500
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	807,558	830,233	1,060,800	868,800	1,436,100

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	169,573	181,116	236,400	182,500	232,100
Stormwater	264,065	373,158	341,400	258,200	717,800
Wastewater	373,919	275,959	483,000	428,100	486,200
TIF	0	0	0	0	0
Total	807,558	830,233	1,060,800	868,800	1,436,100

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	548.696	614.916	792.800	672.700	945.300
			,	,	-,
Operating	40,773	222,658	38,300	177,500	48,600
Capital	566	14,123	59,000	59,000	0
Other	0	0	0	0	0
Total	590.034	851.697	890.100	909.200	993.900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	193,073	242,969	424,400	424,900	477,100
Stormwater	138,185	136,394	153,000	111,500	166,100
Wastewater	258,776	472,333	312,700	372,800	350,700
Total	590,034	851,697	890,100	909,200	993,900



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	0	0	0	0	0
Operating	94,245	27,607	104,800	41,600	118,000
Capital	6,738,811	2,814,363	9,658,300	5,362,600	16,241,500
Other	169,300	0	0	180,100	0
Total	7,002,356	2,841,970	9,763,100	5,584,300	16,359,500

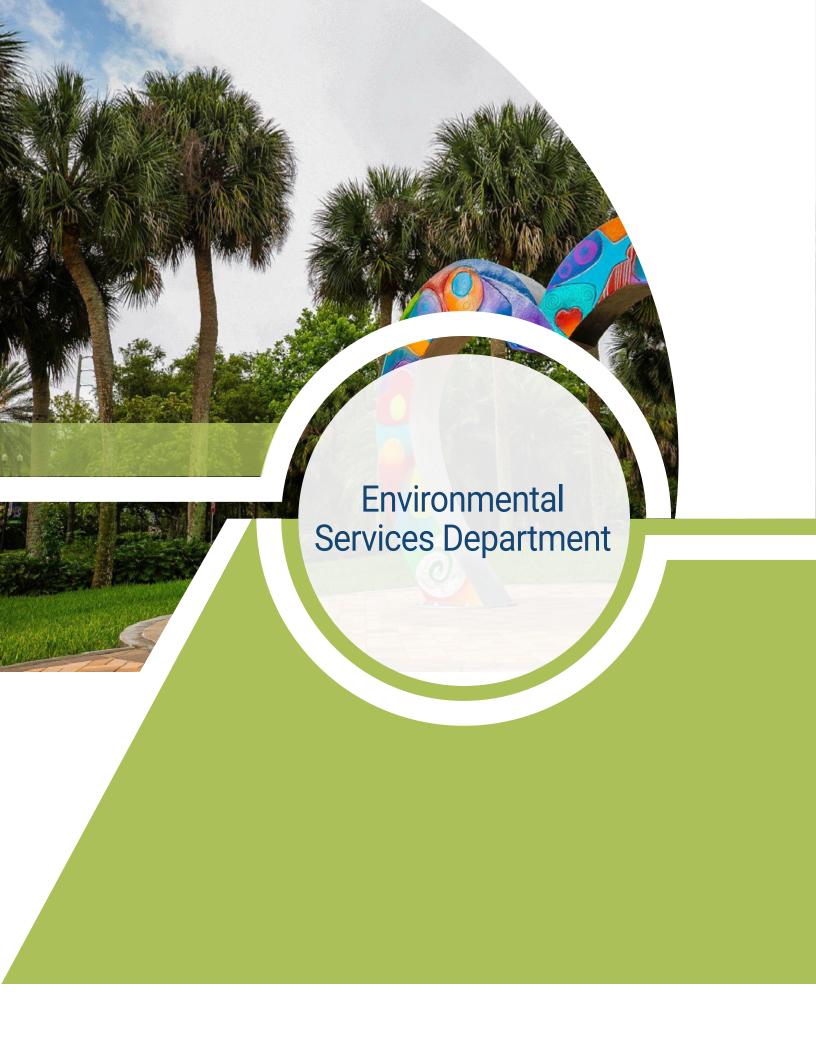
Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
County Gas Tax	1,059,802	156,328	726,000	356,000	1,472,000
LOST	620,997	1,166,004	6,807,300	4,230,600	11,385,400
TIF	86,207	110,821	638,000	590,000	629,800
MIF	0	0	0	0	465,300
Tree Fund	45,501	70,260	28,000	28,000	0
Stormwater	173,238	278,395	1,563,800	338,100	2,365,000
Wastewater	0	41,563	0	41,600	42,000
General	41,473	0	0	0	0
Transp Cap Projects	4,975,137	1,018,598	0	0	0
Total	7,002,355	2,841,970	9,763,100	5,584,300	16,359,500



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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	1.00	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	0.00	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
Office 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	2.00	0.00
Stormwater Program Administrator	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/Temp.					
Intern	1.00	1.00	1.00	1.00	0.00
Total	23.00	23.00	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 Reclamation Facility (WWRF), Environmental Control, and Reclaimed Water.

FY 2023 Strategic Initiatives

The primary initiatives for Environmental Services in FY 2023 are to eliminate sanitary sewer overflows and comply with legislation. This goal will be achieved by rehabilitating areas of the wastewater collection system with the highest inflow and infiltration rates, and pursuing surface water discharge elimination by 2032. The City's plan commits to extensive improvements in the collection system and at the treatment facility. FY 2023 initiatives include:

- The Environmental Services Department will invest in inflow and infiltration study and abatement projects to reduce extraneous flows entering the collection system which impact operation and maintenance.
- The Environmental Services Department will start on the path toward elimination of the surface water discharge into Tampa Bay through its continued investment in infrastructure, specifically deep injection wells, to bring the City of Largo into alignment with state requirements.



Department Personnel Summary (FTE)							
Program	FY 2020	FY 2021	FY 2022	FY 2023			
Administration	8.00	8.00	8.00	8.00			
Wastewater Collections	28.00	28.00	29.00	30.00			
WWRF	33.00	33.00	33.00	33.00			
Environmental Control	11.75	11.75	11.75	11.75			
Reclaimed Water	6.50	6.50	6.50	6.50			
Total	87.25	87.25	88.25	89.25			

Department Budget Summary								
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023			
Personnel	6,102,410	5,871,929	7,041,200	5,721,200	7,381,500			
Operating	11,285,661	12,627,313	13,907,600	14,021,400	15,718,700			
Capital	0	0	0	0	0			
Other	1,141,451	549,908	615,700	520,000	45,900			
Total	18,529,522	19,049,150	21,564,500	20,262,600	23,146,100			
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023			
Wastewater	18,529,522	19,049,150	21,564,500	20,262,600	23,146,100			
Total	18,529,522	19,049,150	21,564,500	20,262,600	23,146,100			



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	837,830	638,050	910,200	656,200	767,700
Operating	910,816	1,089,695	1,209,200	1,228,300	1,171,400
Capital	NA	NA	NA	NA	NA
Other	1,141,451	549,908	615,700	520,000	45,900
Total	2,890,097	2,277,653	2,735,100	2,404,500	1,985,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Wastewater	2,890,097	2,277,653	2,735,100	2,404,500	1,985,000
Total	2,890,097	2,277,653	2,735,100	2,404,500	1,985,000

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,770,300	1,655,427	2,103,300	1,578,700	2,297,300
Operating	4,211,400	3,318,546	4,997,800	4,338,100	4,735,200
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	5,981,700	4,973,973	7,101,100	5,916,800	7,032,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Wastewater	5,981,700	4,973,973	7,101,100	5,916,800	7,032,500
Total	5,981,700	4,973,973	7,101,100	5,916,800	7,032,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	2,196,841	2,193,417	2,559,300	2,181,800	2,742,100
Operating	5,098,887	7,195,324	6,530,200	7,519,200	8,501,400
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	7,295,728	9,388,741	9,089,500	9,701,000	11,243,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Wastewater	7,295,728	9,388,741	9,089,500	9,701,000	11,243,500
Total	7,295,728	9,388,741	9,089,500	9,701,000	11,243,500

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	870,209	923,198	980,800	859,500	1,070,800
Operating	293,967	323,919	402,500	282,600	442,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1.164.176	1.247.117	1.383.300	1.142.100	1.512.900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Wastewater	1,164,176	1,247,117	1,383,300	1,142,100	1,512,900
Total	1,164,176	1,247,117	1,383,300	1,142,100	1,512,900



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	427,231	461,837	487,600	445,000	503,600
Operating	770,590	699,829	767,900	653,200	868,600
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,197,821	1,161,665	1,255,500	1,098,200	1,372,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Wastewater	1,197,821	1,161,665	1,255,500	1,098,200	1,372,200
Total	1,197,821	1,161,665	1,255,500	1,098,200	1,372,200



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 Changes
Full-time					
Asset Support Analyst	0.00	0.00	0.00	1.00	1.00
Biosolids Operator	4.00	3.00	3.00	3.00	0.00
Chief Plant Operator	0.00	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	0.00	4.00	4.00
Environmental Manager	1.00	1.00	1.00	1.00	0.00
Environmental Scientist	0.00	0.00	0.00	1.00	1.00
Environmental Services Assistant Dir.	1.00	1.00	1.00	1.00	0.00
Environmental Services Director	1.00	1.00	1.00	1.00	0.00
Environmental Specialist (I,II,Sr)	5.00	5.00	5.00	0.00	-5.00
Grounds Maint Worker	2.00	2.00	2.00	2.00	0.00
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
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	1.00	0.00	-1.00
Reclaimed Distribution Technician (TR,I,II)	5.00	5.00	5.00	5.00	0.00
Technical Equipment Operator (TR,I,II,SR)	8.00	8.00	8.00	8.00	0.00
Tradesworker 1	1.00	1.00	1.00	1.00	0.00
Treatment Plant Operator (TR,C,B,A)	12.00	13.00	13.00	13.00	0.00
Treatment Plant Shift Supervisor	4.00	3.00	4.00	4.00	0.00
Utilities Mechanic (I,II,Sr)	8.00	8.00	9.00	9.00	0.00
Utilities Supervisor	6.00	6.00	5.00	5.00	0.00
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 (TR,I,II)	10.00	10.00	10.00	10.00	0.00
Wastewater Flow Monitoring Technician	0.00	0.00	0.00	1.00	1.00
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	87.25	88.25	89.25	1.00





Department Summary

The Finance Department maintains the City's official financial records and is responsible for ensuring that all financial transactions are property 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 2023 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 2023 include:

- Addition of an Accounting Manager position to provide additional capacity for operational management of
 the accounting function, enhancing year-end close processes, and timely financial reporting. This will also
 support other functions within the Department to enhance service improvements in electronic payments,
 process automation, and debt management.
- Lead a debt management program to ensure additional borrowing for major capital projects is planned, executed, and managed with a long-term strategy and fiscal sustainability in mind.
- Implementation of expanded merchant services to improve the process of accepting credit card payments citywide.



Department Personne	el Summary (FTE)				
Program		FY 2020	FY 2021	FY 2022	FY 2023
Accounting and Finance		16.50	16.00	14.00	15.00
Department Budget S	Gummary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,127,366	1,217,411	1,235,800	1,148,300	1,352,000
Operating	365,014	350,391	452,600	337,200	470,200
Capital	0	0	0	0	0
Other	0	0	0	0	7,300
Total	1,492,381	1,567,802	1,688,400	1,485,500	1,829,500
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	961,282	1,040,634	1,061,800	1,001,600	1,233,300
Stormwater	136,639	113,748	123,300	112,000	124,400
Wastewater	188,987	200,372	229,200	195,900	248,000
Solid Waste	205,473	213,047	274,100	176,000	223,800
Total	1,492,381	1,567,802	1,688,400	1,485,500	1,829,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,127,366	1,217,411	1,235,800	1,148,300	1,352,000
Operating	365,014	350,391	452,600	337,200	470,200
Capital	0	0	0	0	0
Other	0	0	0	0	7,300
Total	1,492,381	1,567,802	1,688,400	1,485,500	1,829,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	961,282	1,040,634	1,061,800	1,001,600	1,233,300
Stormwater	136,639	113,748	123,300	112,000	124,400
Wastewater	188,987	200,372	229,200	195,900	248,000
Solid Waste	205,473	213,047	274,100	176,000	223,800
Total	1,492,381	1,567,802	1,688,400	1,485,500	1,829,500



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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	0.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Director	1.00	1.00	1.00	1.00	0.00
Office Administrator	0.00	0.00	0.00	0.00	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					
Office Specialist	0.50	0.00	0.00	0.00	0.00
Temporary					
ERP Support	2.00	2.00	0.00	0.00	0.00
Total	16.50	16.00	14.00	15.00	1.00





Department Summary

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 2023 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 2023 include:

- Addition of 4.00 FTE Medic positions, funded by Pinellas County, at Fire Station 41 to support peak demand time calls for service.
- Development of a strategic plan in alignment with the City strategic plan to identify goals and initiatives that will help better serve the community.
- Initiation of becoming an accredited agency by the Commission of Fire Accreditation International. This initiative will ensure the Department continues using best practices and is led by data-driven decisions.



Department Personnel Summary (FTE)								
Program	FY 2020	FY 2021	FY 2022	FY 2023				
Administration	12.00	12.00	12.00	12.00				
Life Safety	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	98.40	102.40				
Total	158.00	158.00	158.00	162.00				

Department Budget S	ummary				
Expenditures (dollars)					
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	17,922,727	18,974,116	20,653,900	19,873,800	22,306,500
Operating	2,543,642	1,955,858	2,156,200	2,303,300	2,363,700
Capital	942,779	3,111,548	5,871,300	1,848,600	8,575,000
Other	0	0	0	0	82,100
Total	21,409,148	24,041,522	28,681,400	24,025,700	33,327,300
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	20,465,472	21,001,319	22,809,100	22,177,600	24,809,300
LOST	943,453	3,040,203	5,871,300	1,847,100	8,517,000
Trust	222	0	1,000	1,000	1,000
Total	21,409,148	24,041,522	28,681,400	24,025,700	33,327,300



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,605,182	1,626,699	1,744,700	1,738,800	1,812,000
Operating	139,097	189,774	152,600	243,700	253,600
Capital	0	155,332	112,300	70,000	256,000
Other	0	0	0	0	82,100
Total	1,744,278	1,971,806	2,009,600	2,052,500	2,403,700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,744,056	1,816,473	1,896,300	1,981,500	2,146,700
LOST	0	155,332	112,300	70,000	256,000
Trust	222	0	1,000	1,000	1,000
Total	1,744,278	1,971,806	2,009,600	2,052,500	2,403,700

Revenues by Source

Source	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
State Edu. Incentive	9,827	11,406	10,600	10,600	10,600
Total	9,827	11,406	10,600	10,600	10,600



Fire Prevention

The Fire Prevention 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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	669,129	732,700	843,800	796,000	871,800
Operating	41,976	55,525	105,300	90,800	76,700
Capital	59,587	39,420	0	0	44,000
Other	0	0	0	0	0
Total	770,692	827,646	949,100	886,800	992,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	711,105	788,225	949,100	886,800	948,500
LOST	59,587	39,420	0	0	44,000
Total	770,692	827,646	949,100	886,800	992,500

Revenues by Source

Source	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
State Edu. Incentive	879	2,139	1,200	1,200	1,200
Inspection Fees	98,015	115,051	105,000	90,000	90,000
Plan Review Fees	280,180	268,794	250,000	240,000	250,000
Total	379,074	385,984	356,200	331,200	341,200



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	2,728,168	2,890,112	3,089,200	3,036,200	3,300,700
Operating	263,768	253,216	300,200	291,600	324,300
Capital	0	9,632	850,000	0	112,000
Other	0	0	0	0	0
Total	2,991,936	3,152,960	4,239,400	3,327,800	3,737,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	2,991,936	3,152,960	3,389,400	3,327,800	3,625,000
LOST	0	0	850,000	0	112,000
Total	2,991,936	3,152,960	4,239,400	3,327,800	3,737,000

Revenues by Source

Source	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
State Edu. Incentive	8,627	8,627	8,000	8,600	8,600
State Pension	97,704	140,762	97,700	140,700	140,700
Hazmat/Tech Rescue/ CME	24,329	47,176	34,100	34,100	34,100
County EMS	1,186,582	1,224,405	1,278,100	1,278,100	1,364,300
County Fire	1,281,040	1,439,102	1,428,000	1,270,600	1,571,500
Total	2,598,282	2,860,072	2,845,900	2,732,100	3,119,200



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,748,505	1,869,641	2,028,700	1,987,900	2,156,100
Operating	245,228	199,774	257,200	212,900	270,800
Capital	0	0	0	800,000	58,000
Other	0	0	0	0	0
Total	1,993,733	2,069,416	2,285,900	3,000,800	2,484,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,993,733	2,069,416	2,285,900	2,200,800	2,484,900
LOST	0	0	0	800,000	0
Total	1,993,733	2,069,416	2,285,900	3,000,800	2,484,900

Revenues by Source

Source	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
State Edu. Incentive	6,011	6,011	6,000	6,000	6,000
State Pension	65,136	70,381	65,100	70,300	70,300
Hazmat/Tech Rescue/ CME	13,784	26,945	20,000	20,000	20,000
County EMS	672,295	699,328	712,000	712,000	742,000
County Fire	427,154	501,875	507,300	391,400	591,400
Belleair Bluffs	0	0	0	0	0
Town of Belleair	618,822	649,794	669,300	682,200	716,300
Total	1,803,202	1,954,334	1,979,700	1,881,900	2,146,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	11,171,743	11,854,963	12,947,500	12,314,900	14,165,900
Operating	1,853,573	1,257,568	1,340,900	1,464,300	1,438,300
Capital	883,192	2,907,164	4,909,000	978,600	8,105,000
Other	0	0	0	0	0
Total	13,908,508	16,019,695	19,197,400	14,757,800	23,709,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	13,024,642	13,174,244	14,288,400	13,780,700	15,604,200
LOST	883,866	2,845,450	4,909,000	977,100	8,105,000
Trust	0	0	0	0	0
Total	13,908,508	16,019,695	19,197,400	14,757,800	23,709,200

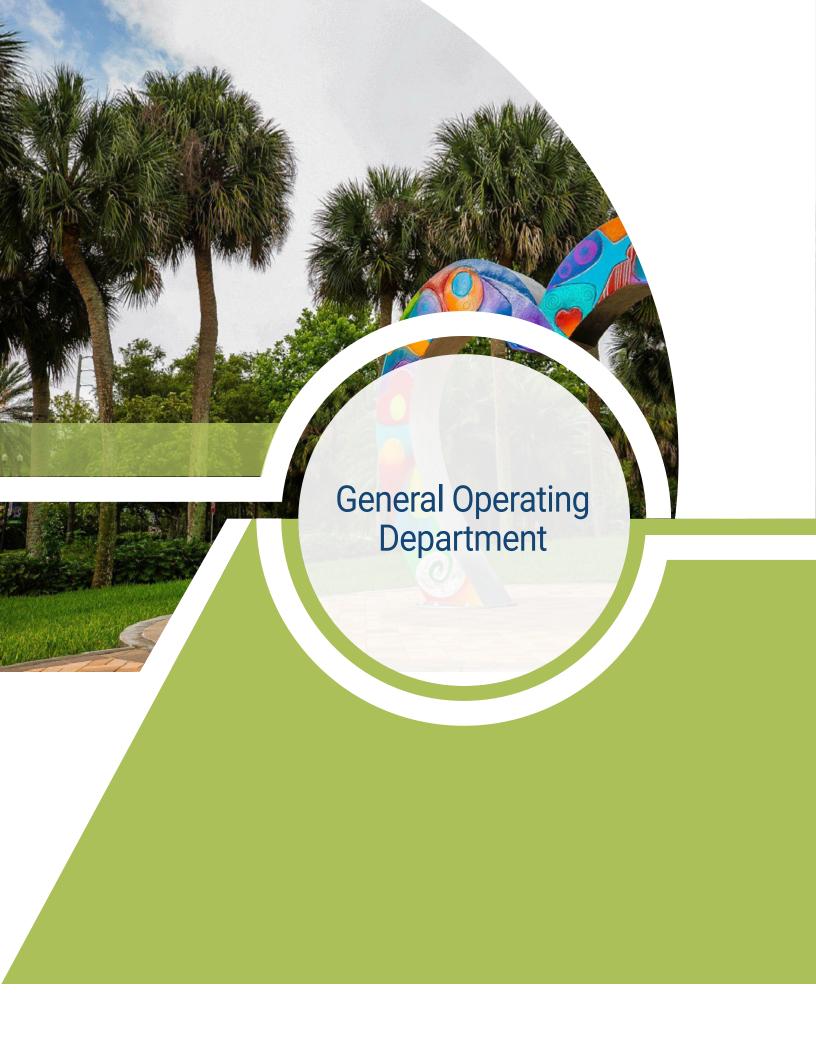
Revenues by Source

Source	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
State Edu. Incentive	44,870	29,952	28,600	28,700	28,700
State Pension	488,519	492,666	488,500	493,000	493,000
County EMS	5,078,659	5,576,151	6,086,000	6,086,000	6,688,800
County Fire	1,267,729	1,411,163	1,359,800	1,368,500	1,577,900
Belleair Bluffs	325,983	342,282	352,600	358,700	376,600
Town of Belleair	0	0	0	0	0
HazMat/Tech Rescue/ CME	119,890	214,846	150,800	150,800	150,800
Total	7,325,650	7,325,650	8,466,300	8,485,700	9,315,800



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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	72.00	75.00	75.00	75.00	0.00
Firefighter/EMT	36.00	33.00	33.00	33.00	0.00
Paramedic	0.00	0.00	0.00	4.00	4.00
Public Educator - Fire	1.00	1.00	1.00	1.00	0.00
Plans Examiner – Fire	1.00	1.00	1.00	1.00	0.00
Non-Sworn Fire Inspector	4.00	4.00	4.00	4.00	0.00
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
Operational Secretary	1.00	1.00	1.00	1.00	0.00
Part Time					
Variable/Temp.					
Total	158.00	158.00	158.00	162.00	4.00





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 2023 Strategic Initiatives

The FY 2023 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 2023 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 2020	FY 2021	FY 2022	FY 2023			
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			

Department Budget S	Summary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	0	-385,300	-413,600	-358,600	-304,300
Operating	1,107,951	631,227	2,269,700	1,850,300	3,695,700
Capital	99,413	4,420,575	60,609,700	69,700,000	11,142,900
Other	5,926,846	5,309,805	8,890,800	9,796,200	20,535,000
Total	7,134,210	9,976,307	71,356,600	80,987,900	35,069,300
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,261,749	655,850	2,288,600	2,587,500	3,928,400
ARP COVID Recovery	0	0	4,064,100	879,700	9,755,600
City Hall Capital	0	4,415,103	58,100,000	69,700,000	4,400,000
Debt Service	0	515,649	2,138,900	2,376,300	4,778,000
Construx	224,800	232,998	257,100	283,800	350,300
Ent Tech Cap	0	0	0	437,800	0
Golf Course	0	2,768	0	0	0
Stormwater	300,000	329,100	314,900	283,800	326,900
LOST	1,763,506	15,300	0	0	0
Police Fed Forfeiture	0	9,500	0	0	0
Police State Forfeiture	0	5,700	0	0	0
CRA	35,200	36,600	38,100	38,100	39,600
TIF	99,413	18,831	0	0	0
Wastewater	2,073,390	2,267,996	2,536,600	2,818,700	9,826,900
Solid Waste	1,204,550	1,267,662	1,454,200	1,420,700	1,493,100
Fleet	140,900	146,600	154,900	152,300	161,300
Risk	30,702	56,652	9,200	9,200	9,200
Total	7,134,210	9,976,307	71,356,600	80,987,900	35,069,300



Citywide Expenditures

The Citywide program is new for 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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	0	(385,300)	(413,600)	(358,600)	(304,300)
Operating	1,107,951	631,227	2,269,700	1,850,300	3,695,700
Capital	99,413	4,420,575	60,609,700	69,700,000	11,142,900
Other	5,926,846	5,309,805	8,890,800	9,796,200	20,535,000
Total	7,134,210	9,976,307	71,356,600	80,987,900	35,069,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,261,749	655,850	2,288,600	2,587,500	3,928,400
ARP COVID Recovery	0	0	4,064,100	879,700	9,755,600
Debt Service	0	515,649	2,138,900	2,376,300	4,778,000
City Hall Capital	0	4,415,103	58,100,000	69,700,000	4,400,000
Construx	224,800	232,998	257,100	283,800	350,300
Ent Tech Cap	0	0	0	437,800	0
Golf Course	0	2,768	0	0	0
Stormwater	300,000	329,100	314,900	283,800	326,900
LOST	1,763,506	15,300	0	0	0
Police Fed Forfeiture	0	9,500	0	0	0
Police State Forfeiture	0	5,700	0	0	0
CRA	35,200	36,600	38,100	38,100	39,600
TIF	99,413	18,831	0	0	0
Wastewater	2,073,390	2,267,996	2,536,600	2,818,700	9,826,900
Solid Waste	1,204,550	1,267,662	1,454,200	1,420,700	1,493,100
Fleet	140,900	146,600	154,900	152,300	161,300
Risk	30,702	56,652	9,200	9,200	9,200
Total	7,134,210	9,976,307	71,356,600	80,987,900	35,069,300





The Human Resources Department administers Citywide 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 Employee Benefits. 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 City-wide 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 2023 Strategic Initiatives

Human Resources will play a key role in a number of Citywide initiatives in FY 2023 that are helping to shape our organization for the future. Initiatives for FY 2023 include:

- Working collaboratively with other departments to develop a comprehensive training program to respond to employee needs.
- As a 2022 Top Workplace, HR strives to maintain this award and will utilize the results to advance the organization.
- The Human Resources Department is dedicated to recognizing the exceptional work of team members across the organization. A city-wide employee engagement platform is being developed to focus on recognizing those team members.



Department Personnel Summary (FTE)							
Program	FY 2020	FY 2021	FY 2022	FY 2023			
Administration	6.67	7.17	7.17	5.67			
Personnel	3.00	3.00	2.00	0.50			
Benefits	3.83	3.83	3.83	2.50			
Risk Management	1.00	1.00	1.00	4.33			
Total	14.50	15.00	14.00	13.00			

Department Budget Summary							
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023		
Personnel	1,206,078	1,324,316	1,321,500	1,274,900	1,373,700		
Operating	14,875,788	15,849,002	16,632,900	16,550,400	17,675,100		
Capital	0	2,603	0	0	C		
Other	0	0	0	0	7,300		
Total	16,081,866	17,175,920	17,954,400	17,825,300	19,056,100		
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023		
General	849,822	918,896	1,031,200	901,800	1,036,500		
Risk	15,232,043	16,257,023	16,923,200	16,923,500	18,019,600		
Total	16,081,866	17,175,920	17,954,400	17,825,300	19,056,100		



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 Citywide 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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	554,966	630,523	571,300	559,500	614,000
Operating	15,479	39,379	35,200	26,800	63,700
Capital	0	2,603	0	0	0
Other	0	0	0	0	7,300
Total	570,445	672,504	606,500	586,300	685,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	570,445	672,504	606,500	586,300	685,000
Total	570,445	672,504	606,500	586,300	685,000

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	431,081	451,726	465,000	455,500	491,500
Operating	3,460,452	3,720,217	3,025,500	3,340,200	3,638,200
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	3,891,533	4,171,943	3,490,500	3,795,700	4,129,700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Risk	3,891,533	4,171,943	3,490,500	3,795,700	4,129,700
Total	3,891,533	4,171,943	3,490,500	3,795,700	4,129,700



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	50,078	55,660	55,000	56,300	59,000
Operating	11,290,432	12,029,421	13,377,700	13,071,500	13,830,900
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	11,340,510	12,085,080	13,432,700	13,127,800	13,889,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Risk	11,340,510	12,085,080	13,432,700	13,127,800	13,889,900
Total	11,340,510	12,085,080	13,432,700	13,127,800	13,889,900

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	169,952	186,407	230,200	203,600	209,200
Operating	109,425	59,985	194,500	111,900	142,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	279,377	246,392	424,700	315,500	351,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	279,377	246,392	424,700	315,500	351,500
Total	279,377	246,392	424,700	315,500	351,500



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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
Risk Manager	0.00	0.00	0.00	0.00	0.00
HR/Risk Manager	1.00	1.00	1.00	1.00	0.00
Benefits Supervisor	0.00	0.00	0.00	0.00	0.00
HR/Benefits Supervisor	1.00	1.00	1.00	1.00	0.00
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	1.00	0.00
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	0.50	1.00	1.00	0.00	-1.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Part-Time					
Variable/Temporary					
ERP Support	2.00	2.00	1.00	0.00	-1.00
Total	14.50	15.00	14.00	13.00	-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 2023 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.
- Implementing and providing support services for enterprise platforms like, a Public Safety Software, a Land Management System, and a Customer Relationship Management (CRM) Software. These programs allow the Department to modernize the City's technology solutions and provide superior service to our customers.



Department Personnel Summary (FTE)							
Program	FY 2020	FY 2021	FY 2022	FY 2023			
Administration	3.00	3.00	8.00	9.00			
Infrastructure	8.00	8.00	8.00	10.00			
Geographic Information System (GIS)	11.00	11.00	7.00	6.00			
Customer SVC	8.00	8.00	8.00	6.00			
Total	30.00	30.00	31.00	31.00			

Total		30.00	30.00	31.00	31.00
Department Budget	Summary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	2,596,031	2,721,416	3,115,400	2,926,800	3,391,700
Operating	1,130,641	2,575,002	2,719,200	2,356,600	3,438,500
Capital	2,749,431	367,034	2,448,000	1,298,000	1,295,000
Other	0	0	0	0	16,100
Total	6,476,103	5,663,452	8,282,600	6,581,400	8,141,300
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	3,604,406	4,471,589	5,914,300	5,645,900	5,637,900
Construction	63,987	171,486	1,541,600	136,900	1,546,200
Ent Tech Cap	2,309,684	259,949	0	0	0
Stormwater	171,276	209,890	265,700	238,700	298,200
Solid Waste	33,542	132,612	141,200	143,600	123,800
Fleet	0	0	0	0	0
Wastewater	293,208	417,926	419,800	416,300	535,200
Total	6,476,103	5,663,452	8,282,600	6,581,400	8,141,300



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	380,048	374,916	789,500	422,200	947,900
Operating	65,382	74,384	66,500	56,500	94,800
Capital	23,183	0	0	0	0
Other	0	0	0	0	16,100
Total	468,612	449,300	856,000	478,700	1.058.800

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	468,612	449,300	834,400	478,700	1,035,800
Stormwater	0	0	10,800	0	11,500
Wastewater	0	0	10,800	0	11,500
Total	468,612	449,300	856,000	478,700	1,058,800

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 telephony systems. Together, these programs comprise the foundation for the City of Largo's information technology architecture.

Expenditures by Category

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	749,706	786,660	874,900	849,300	907,100
Operating	648,648	832,861	732,900	604,800	949,500
Capital	416,564	122,085	1,314,000	1,291,000	170,000
Other	0	0	0	0	0
Total	1,814,918	1,741,606	2,921,800	2,745,100	2,026,600

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,810,780	1,672,451	2,883,800	2,707,100	2,026,600
Construction	0	65,147	19,000	19,000	0
Stormwater	0	0	19,000	19,000	0
Wastewater	4,137	4,008	0	0	0
Total	1,814,918	1,741,606	2,921,800	2,745,100	2,026,600



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	953,041	1,004,302	794,500	1,081,100	1,014,300
Operating	258,522	761,820	1,103,000	800,200	1,351,700
Capital	2,309,684	244,949	1,125,000	0	1,125,000
Other	0	0	0	0	0
Total	3,521,247	2,011,071	3,022,500	1,881,300	3,491,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	781,009	1,132,398	1,036,600	1,275,500	1,315,100
Construction	63,987	89,224	1,504,300	100,100	1,524,700
Ent Tech Cap	2,309,684	259,949	0	0	0
Solid Waste	8,176	70,005	57,400	68,800	53,000
Stormwater	145,901	165,519	182,300	170,200	236,200
Wastewater	212,490	293,976	241,900	266,700	362,000
Total	3,521,247	2,011,071	3,022,500	1,881,300	3,491,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	513,236	555,538	656,500	574,200	522,400
Operating	158,090	905,938	816,800	895,100	1,042,500
Capital	0	0	9,000	7,000	0
Other	0	0	0	0	0
Total	671,326	1,461,476	1,482,300	1,476,300	1,564,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	544,004	1,217,440	1,159,500	1,184,600	1,260,400
Construction	0	17,115	18,300	17,800	21,500
Stormwater	25,375	44,371	53,600	49,500	50,500
Wastewater	76,581	119,943	167,100	149,600	161,700
Solid Waste	25,366	62,607	83,800	74,800	70,800
Fleet	0	0	0	0	0
Total	671,326	1,461,476	1,482,300	1,476,300	1,564,900



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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	0.00	1.00	1.00
IT Business Services Manager	1.00	1.00	1.00	0.00	-1.00
IT Customer Service Manager	1.00	1.00	1.00	1.00	0.00
IT Senior Systems Engineer	0.00	0.00	1.00	1.00	0.00
IT Systems Administrator	3.00	3.00	2.00	2.00	0.00
IT Project Manager	1.00	1.00	1.00	1.00	0.00
IT Business Analyst	1.00	3.00	4.00	4.00	0.00
IT Senior Network Engineer	0.00	0.00	1.00	1.00	0.00
IT Network Administrator	3.00	3.00	2.00	2.00	0.00
IT Security Administrator	1.00	1.00	1.00	1.00	0.00
IT Enterprise Application Admin.	2.00	3.00	3.00	4.00	1.00
IT Endpoint Administrator	0.00	0.00	1.00	1.00	0.00
IT PMO Supervisor	0.00	0.00	0.00	1.00	1.00
IT GIS Supervisor	0.00	0.00	1.00	0.00	-1.00
IT GIS Administrator	1.00	1.00	1.00	1.00	0.00
IT Technical Specialist (I, II, III)	8.00	7.00	6.00	4.00	-2.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
IT GIS Analyst	2.00	2.00	1.00	2.00	1.00
Part-Time					
Variable/Temporary					
Total	28.00	30.00	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 2020	FY 2021	FY 2022	FY 2023			
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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	296,177	282,794	332,300	332,300	346,200
Operating	68,933	64,470	90,300	62,700	92,900
Capital	0	0	0	0	0
Other	0	0	1,000	1,000	5,200
Total	365,110	347,264	423,600	396,000	444,300
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	365,110	347,264	423,600	396,000	444,300
Total	365,110	347,264	423,600	396,000	444,300

Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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 2023 Strategic Initiatives

- Continuing to find new ways to engage residents and provide a welcoming environment for diverse
 populations as our community continues to grow and further expansion of outreach efforts focusing on
 underserved residents, enhancing life skills, learning opportunities and cultivating new partnerships that will
 deliver boundary-spanning results.
- Upward reclassification of several key Library team members, including Librarians & Library Assistants, to
 provide more competitive pay, greater opportunity for professional growth, and a higher level of service to
 the community.
- Investment in maintenance of the Library facility, including the replacement of four aging air handlers, chiller system, and elevator renovations.



Department Personnel Summary (FTE)						
Program	FY 2020	FY 2021	FY 2022	FY 2023		
Administration	3.00	3.00	3.00	3.00		
Outreach Services	5.00	3.00	3.00	3.00		
Collection & Programming Services	6.50	7.50	7.50	7.50		
Borrower Services	16.00	17.00	17.00	17.00		
Research & Access Services	9.80	9.50	9.50	9.50		
Total	40.30	40.00	40.00	40.00		

Department Budget Summary

Expenditure by Category

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	2,151,474	2,640,408	2,862,700	2,582,000	3,185,000
Operating	1,209,244	720,558	896,700	880,500	967,700
Capital	379,016	406,318	459,500	425,900	944,400
Other	0	0	0	0	20,800
Total	3,739,733	3,767,285	4,218,900	3,888,400	5,117,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	3,733,463	3,765,239	4,173,900	3,873,400	5,102,900
Trust	2,449	2,046	45,000	15,000	15,000
Total	3,735,912	3,767,285	4,218,900	3,888,400	5,117,900



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	306,709	710,186	750,400	644,400	785,900
Operating	947,320	458,935	568,200	536,800	699,500
Capital	40	0	35,000	5,100	545,000
Other	0	0	0	0	20,800
Total	1,254,068	1,169,121	1,353,600	1,186,300	2,051,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,254,068	1,168,924	1,308,600	1,171,300	2,036,200
Trust	0	197	45,000	15,000	15,000
Total	1,254,068	1,169,121	1,353,600	1,186,300	2,051,200

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	288,177	300,335	167,000	234,700	198,400
Operating	12,802	11,935	61,600	42,500	28,600
Capital	22,570	69,035	35,000	29,500	61,000
Other	0	0	0	0	0
Total	323,550	381,305	263,600	306,700	288,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	323,550	381,305	263,600	306,700	288,000
Total	323,550	381,305	263,600	306,700	288,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	399,725	412,704	505,300	443,100	590,100
Operating	43,908	49,362	59,100	66,300	90,700
Capital	356,406	336,973	389,500	390,600	338,400
Other	0	0	0	0	0
Total	800,038	799,039	953,900	900,000	1,019,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	800,038	799,039	953,900	900,000	1,019,200
Trust	0	0	0	0	0
Total	800,038	799,039	953,900	900,000	1,019,200

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	596,865	591,781	789,600	607,700	898,500
Operating	58,186	61,494	77,800	93,100	76,500
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	655,050	653,275	867,400	700,800	975,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	648,781	651,426	867,400	700,800	975,000
Trust	2,449	1,849	0	0	0
Total	651,229	653,275	867,400	700,800	975,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	559,998	625,402	650,400	652,100	712,100
Operating	147,029	138,833	130,000	141,800	72,400
Capital	0	310	0	700	0
Other	0	0	0	0	0
Total	707,027	764,545	780,400	794,600	784,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	707,027	764,545	780,400	794,600	784,500
Total	707,027	764,545	780,400	794,600	784,500



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 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	0.00	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	5.00	0.00
Library Services Manager	1.00	1.00	1.00	1.00	0.00
Circulation Supervisor	0.00	0.00	0.00	0.00	0.00
Library Outreach Coordinator	1.00	1.00	1.00	1.00	0.00
Library Assistant	14.00	14.00	14.00	14.00	0.00
Library Assistant II	7.00	6.00	6.00	6.00	0.00
Teen Librarian	0.00	1.00	1.00	1.00	0.00
Operational Secretary	1.00	0.00	0.00	0.00	0.00
Library Security Guard	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
Part-Time					
Librarian	0.30	0.00	0.00	0.00	0.00
Library Assistant	5.50	5.50	5.50	5.50	0.00
Library Security Guard	0.50	0.50	0.50	0.50	0.00
Office Specialist	0.00	0.00	0.00	0.00	0.00
Total	40.30	40.00	40.00	40.00	0.00





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 in the Department. 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 2023 Strategic Initiatives

The primary focus of the Police Department for FY 2023 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 analyze patrol and specialty units to ensure that new alternative crime trends are adequately addressed and utilized.
- Provide additional mental health services to team members to address the psychological stress from crisis situations before stress develops into a more serious issue.
- In partnership with the Community Development department and local non-profit service providers, continue
 the Homeless Street Outreach Team, which pairs an officer with a case worker to proactively address
 homeless related issues encountered by the Largo Police Department. FY 2022 will bring a revised approach
 with better data tracking and enhanced partnerships on a county-wide level.
- The Enriching Lives through Mental Health Services (ELMS) program will experience an updated approach
 and enhanced county-wide partnerships, and be supported through the use of American Rescue Plan Act
 (ARPA) funds.
- Implementation of a county-wide Computer-Aided Dispatch/Records Management System (CAD/RMS) public safety software will be a focus of the Department. This county-wide initiative will have a regional team to help share information with neighboring communities.
- The Department will make investments in Officer training programs, equipment, and software to align with best practices in policing, including the implementation of Body Worn Cameras, which were purchased in FY 2022.



Department Personnel Summary (FTE)							
Program	FY 2020	FY 2021	FY 2022	FY 2023			
Administration	13.00	13.00	14.00	14.00			
Community Services	25.91	25.91	25.91	26.91			
Patrol Operations	108.40	111.40	114.40	113.40			
Investigative Services	23.00	23.00	23.00	23.00			
Records, Property and Evidence	11.00	11.00	12.00	12.00			
Communications Center	27.00	27.00	27.00	27.00			
Total	208.31	211.31	216.31	216.31			

Department Budg	get Summary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	21,230,785	23,808,421	26,091,900	26,195,500	27,434,800
Operating	2,694,337	3,044,783	6,030,000	4,229,400	4,491,400
Capital	718,720	1,552,124	3,070,000	3,077,800	1,817,200
Other	38,138	29,876	73,200	76,200	187,400
Total	24,681,980	28,435,204	35,265,100	33,578,900	33,930,800
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	24,006,437	26,838,666	32,172,200	30,602,200	31,968,300
Lost	658,559	1,511,354	2,924,000	2,895,700	1,777,200
Trust	16,983	85,183	168,900	81,000	185,300
Total	24,681,980	28,435,204	35,265,100	33,578,900	33,930,800



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,900,305	1,745,817	2,483,400	1,746,100	2,394,500
Operating	410,349	410,505	2,473,000	828,000	1,001,600
Capital	23,150	40,270	1,071,000	1,129,000	150,600
Other	26,738	24,176	61,800	64,800	176,000
Total	2,360,542	2,220,768	6,089,200	3,767,900	3,722,700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	2,354,958	2,168,614	5,091,700	2,736,400	3,499,100
Lost	0	0	950,000	1,000,000	150,600
Trust	5,583	52,154	47,500	31,500	73,000
Total	2,360,542	2,220,768	6,089,200	3,767,900	3,722,700

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,939,341	2,059,829	2,366,800	2,476,600	2,391,300
Operating	46,986	32,775	43,000	42,100	49,000
Capital	83682.56	27149.1	0	0	35,600
Other	0	0	0	0	0
Total	2,070,010	2,119,754	2,409,800	2,518,700	2,475,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,986,327	2,092,605	2,409,800	2,518,700	2,440,300
LOST	83,682.56	27,149.10	0.00	0.00	35,600.00
Total	2,070,010	2,119,754	2,409,800	2,518,700	2,475,900



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	12,368,435	14,437,764	15,130,600	16,174,800	16,101,400
Operating	1,318,466	1,531,691	2,537,800	2,568,700	2,712,300
Capital	611,888	1,484,705	1,944,000	1,859,700	1,548,200
Other	0	0	0	0	0
Total	14,298,789	17,454,160	19,612,400	20,603,200	20,361,900

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	13,723,912	15,943,723	17,568,400	18,743,500	18,753,700
Lost	574,877	1,484,205	1,934,000	1,859,700	1,548,200
Risk	0	0	0	0	0
Trust	0	26,231	110,000	0	60,000
Total	14,298,789	17,454,160	19,612,400	20,603,200	20,361,900

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
- Cutegory	Actual 1 2020	Actual 1 2021	Duagett 1 Zozz	250.112022	Budgett i 2020
Personnel	2,633,093	3,070,434	3,125,500	3,341,300	3,297,900
Operating	121,203	116,205	134,500	184,000	160,400
Capital	0	0	15,000	53,100	82,800
Other	11400	5700	11400	11400	11400
Total	2,765,696	3,192,338	3,286,400	3,589,800	3,552,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	2,754,296	3,185,540	3,275,000	3,540,300	3,457,400
LOST	0	0	0	0	42,800
Trust	11,400	6,798	11,400	49,500	52,300
Total	2,765,696	3,192,338	3,286,400	3,589,800	3,552,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	619,749	665,752	719,200	696,400	849,400
Operating	49,104	74,601	154,600	118,900	61,300
Capital	0	0	40000	36000	0
Other	0	0	0	0	0
Total	668,853	740,353	913,800	851,300	910,700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	668,853	740,353	873,800	815,300	910,700
LOST	0	0	40,000	36,000	0
Total	668,853	740,353	913,800	851,300	910,700

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,769,862	1,828,824	2,266,400	1,760,300	2,400,300
Operating	748,229	879,007	687,100	487,700	506,800
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	2.518.091	2.707.831	2.953.500	2.248.000	2.907.100

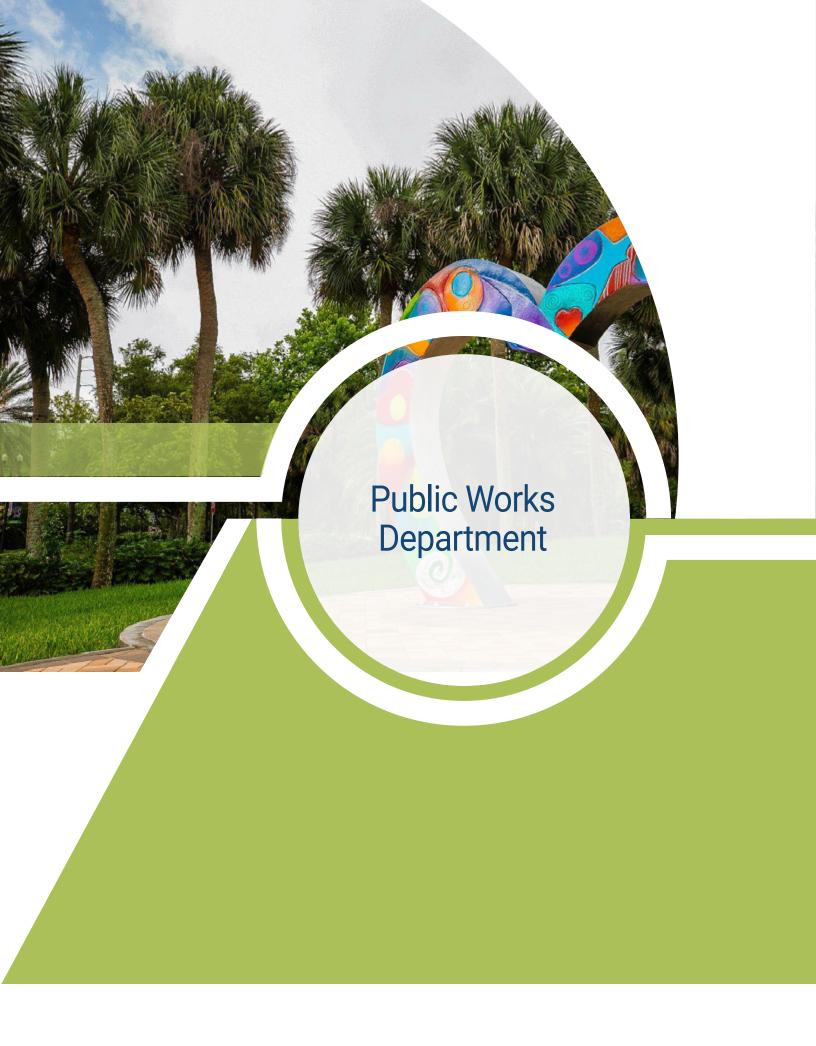
Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	2,518,091	2,707,831	2,953,500	2,248,000	2,907,100
Total	2,518,091	2,707,831	2,953,500	2,248,000	2,907,100



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023 to FY 2022 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	0.00	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	19.00	20.00	1.00
Police Officer	122.00	125.00	128.00	127.00	-1.00
Emergency Communications Supervisor	4.00	3.00	3.00	3.00	0.00
Emergency Communications Manager	0.00	1.00	1.00	1.00	0.00
Emergency Communications Dispatcher	22.00	22.00	22.00	21.00	-1.00
Emergency Communications Training Supv.	0.00	0.00	0.00	1.00	1.00
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
Operational Secretary	1.00	2.00	2.00	2.00	0.00
Accounting Clerk	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	0.00	0.00	0.00	0.00
Records Technician	6.00	6.00	7.00	7.00	0.00
Property & Evidence Specialist	3.00	3.00	3.00	3.00	0.00
Civilian Support Supervisor	1.00	1.00	1.00	1.00	0.00
Reserve School Resource Officer	1.50	1.50	1.50	1.50	0.00
Part-Time					0.00
Office Specialist	1.00	0.00	0.00	0.00	0.00
Records Techician	0.00	1.00	1.00	1.00	0.00
Property & Evidence Specialist	0.00	0.00	0.00	0.00	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
Total	208.31	211.31	216.31	216.31	0.00





Department Summary

The Public Works Department consists of the following five divisions: Public Works Administration, Facilities Management, Fleet Management, Streets and Drainage, 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 2023 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 2023 budget to support these services are:

- The Public Works Department will add two Streets and Stormwater Technicians. The addition of these two
 positions will support the initiation of a multi-year enhancement to the Stormwater system and enable Public
 Works to provide superior services to residents and departments by increasing the opportunity to engage
 in proactive repair and maintenance.
- The Public Works Department will assist with the execution of the City's Sustainability and Resilience Action Plan. Public Works will achieve this goal by implementing the Energy Management Program. This program will educate City staff on what can be done to reduce utility costs, fuel expenses, and be more mindful in everyday processes. An Energy Program Administrator has been added to develop the framework of an Energy Management program and advance the goals of the program.
- The Public Works Department is allocating additional funds due to the increased cost of steel to repair and replace dumpsters and roll off containers to continue the proper disposal of commercial waste and mitigate the cost of replacement in the future.
- Increasing funding to the pavement management program will help maintenance efforts on the city's roadways.



Department Personnel Summary (FTE)							
Program	FY 2020	FY 2021	FY 2022	FY 2023			
Administration	3.53	3.53	4.13	5.13			
Custodial	19.90	19.90	19.70	19.70			
Facilities Maintenance	11.80	11.80	11.80	11.80			
Construction Project Management	2.80	2.80	1.40	1.40			
Cost of Goods Sold	0.00	0.00	0.00	0.00			
Fleet Services	12.00	12.00	12.00	12.00			
Automotive Parts and Stores	2.50	2.50	2.50	2.50			
Street Maintenance	8.30	8.30	9.30	9.30			
Stormwater Maintenance	28.10	28.10	28.10	30.10			
Solid Waste Administrative Services	5.90	5.90	5.60	5.60			
Frontload Collection	13.00	13.00	13.80	13.80			
Roll-Off Collection	6.50	6.50	6.00	6.00			
Residential Automated Curbside	13.00	13.00	13.00	13.00			
Residential Bulk Curbside Service	11.00	11.00	11.00	11.00			
Recycling	10.00	10.00	10.00	10.00			
Total	148.33	148.33	148.33	151.33			

Department Budget	Summary				
Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	9,303,153	9,562,229	11,128,600	9,869,500	12,019,600
Operating	12,057,763	11,101,455	14,469,000	14,131,000	15,147,900
Capital	542,918	88,506	2,529,200	1,963,900	2,840,300
Other	0	0	0	0	77,000
Total	21,903,834	20,752,189	28,126,800	25,964,400	30,084,800
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	4,572,831	4,712,377	5,491,000	4,807,600	5,993,000
Solid Waste	11,784,546	10,322,980	13,422,100	13,421,400	14,303,800
Stormwater	2,757,894	2,854,069	6,114,000	4,872,600	6,363,600
CGT	371,090	347,265	400,800	400,000	595,600
Wastewater	2,939	0	25,000	0	25,000
Golf Course	1,476	1,777	10,000	1,500	10,000
CRA	0	0	2,500	0	2,500
Fleet	2,413,059	2,513,723	2,661,400	2,461,300	2,791,300
Total	21,903,834	20,752,189	28,126,800	25,964,400	30,084,800



Administration Program

This program supervises the Facilities Management, Solid Waste, Fleet Management, and Streets and Drainage 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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	297,075	284,088	381,800	357,800	505,000
Operating	41,665	107,304	131,900	101,300	76,800
Capital	0	0	3,000	3,000	0
Other	0	0	0	0	31,600
Total	338,740	391,392	516,700	462,100	613,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	338,740	391,392	516,700	462,100	613,400
Total	338,740	391,392	516,700	462,100	613,400



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	846,255	921,306	1,073,500	909,900	1,155,300
Operating	193,659	253,250	179,600	295,400	239,900
Capital	50,092	0	0	0	0
Other	0	0	0	0	0
Total	1,090,006	1,174,556	1,253,100	1,205,300	1,395,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,090,006	1,174,556	1,253,100	1,205,300	1,395,200
Total	1,090,006	1,174,556	1,253,100	1,205,300	1,395,200

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,001,609	998,556	1,087,500	932,900	1,103,900
Operating	551,586	823,135	765,500	920,100	789,300
Capital	99,210	8,666	0	0	0
Other	0	0	0	0	0
Total	1,652,406	1,830,357	1,853,000	1,853,000	1,893,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,644,182	1,828,580	1,798,000	1,851,500	1,838,200
Solid waste	1,785	0	12,500	0	12,500
Golf course	1,476	1,777	10,000	1,500	10,000
CRA	0	0	2,500	0	2,500
Wastewater	2,939	0	25,000	0	25,000
Fleet	2,024	0	5,000	0	5,000
Total	1,652,406	1,830,357	1,853,000	1,853,000	1,893,200



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	150,514	173,724	190,000	104,200	138,100
Operating	12,245	49,419	92,600	37,600	93,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	162,759	223,143	282,600	141,800	231,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	162,759	223,143	282,600	141,800	231,400
Total	162,759	223,143	282,600	141,800	231,400

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	0	0	0	0	0
Operating	846,172	960,773	915,000	750,000	915,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	846,172	960,773	915,000	750,000	915,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Fleet	846,172	960,773	915,000	750,000	915,000
Total	846,172	960,773	915,000	750,000	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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	867,149	983,199	1,036,800	1,027,100	1,090,100
Operating	517,802	442,963	494,100	570,600	554,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,384,951	1,426,163	1,530,900	1,597,700	1,644,800

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Fleet	1,384,951	1,426,163	1,530,900	1,597,700	1,644,800
Total	1,384,951	1,426,163	1,530,900	1,597,700	1,644,800

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	168,185	119,285	183,100	68,500	202,300
Operating	11,728	7,501	27,400	45,100	24,200
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	179,913	126,786	210,500	113,600	226,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Fleet	179,913	126,786	210,500	113,600	226,500
Total	179,913	126,786	210,500	113,600	226,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	436,649	493,843	626,700	524,700	624,400
Operating	1,177,225	905,032	1,341,400	1,022,200	1,487,200
Capital	94,359	43,095	73,300	0	398,800
Other	0	0	0	0	0
Total	1,708,234	1,441,970	2,041,400	1,546,900	2,510,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,337,144	1,094,705	1,640,600	1,146,900	1,914,800
CGT	371,090	347,265	400,800	400,000	595,600
Total	1,708,234	1,441,970	2,041,400	1,546,900	2,510,400

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,643,612	1,772,853	2,028,500	1,696,300	2,326,400
Operating	815,026	1,044,471	1,632,600	1,215,400	1,581,100
Capital	299,256	36,745	2,452,900	1,960,900	2,441,500
Other	0	0	0	0	14600
Total	2,757,894	2,854,069	6,114,000	4,872,600	6,363,600

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Stormwater	2,757,894	2,854,069	6,114,000	4,872,600	6,363,600
Total	2.757.894	2.854.069	6.114.000	4.872.600	6.363.600



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	555,038	430,515	515,400	499,900	558,500
Operating	409,712	487,687	588,900	529,800	667,700
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	30,800
Total	964,750	918,202	1,104,300	1,029,700	1,257,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Solid Waste	964,750	918,202	1,104,300	1,029,700	1,257,000
Total	964,750	918,202	1,104,300	1,029,700	1,257,000

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	974,127	1,066,014	1,043,300	1,045,500	1,118,900
Operating	2,389,680	1,925,221	2,621,000	3,123,100	3,372,900
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	3,363,807	2,991,235	3,664,300	4,168,600	4,491,800

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Solid Waste	3,363,807	2,991,235	3,664,300	4,168,600	4,491,800
Total	3,363,807	2,991,235	3,664,300	4,168,600	4,491,800



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	439,625	406,992	590,400	618,400	638,700
Operating	1,452,205	1,695,740	1,638,600	1,924,100	1,862,600
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,891,831	2,102,733	2,229,000	2,542,500	2,501,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Solid Waste	1,891,831	2,102,733	2,229,000	2,542,500	2,501,300
Total	1,891,831	2,102,733	2,229,000	2,542,500	2,501,300

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	881,073	913,415	927,800	937,800	985,800
Operating	1,848,647	1,482,642	2,256,800	2,093,700	2,281,900
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	2,729,720	2,396,057	3,184,600	3,031,500	3,267,700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Solid Waste	2,729,720	2,396,057	3,184,600	3,031,500	3,267,700
Total	2,729,720	2,396,057	3,184,600	3,031,500	3,267,700



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	579,420	516,750	824,500	628,100	894,500
Operating	772,908	538,788	764,300	859,200	835,200
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,352,327	1,055,538	1,588,800	1,487,300	1,729,700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Solid Waste	1,352,327	1,055,538	1,588,800	1,487,300	1,729,700
Total	1,352,327	1,055,538	1,588,800	1,487,300	1,729,700

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	462,822	481,688	619,300	518,400	677,700
Operating	1,017,504	377,527	1,019,300	643,400	366,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,480,326	859,215	1,638,600	1,161,800	1,043,800

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Solid Waste	1,480,326	859,215	1,638,600	1,161,800	1,043,800
Total	1,480,326	859,215	1,638,600	1,161,800	1,043,800



Personnel by Department

Full-Time		FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 Changes
Asset Data Specialist 0.00 1.00 1.00 1.00 0.00 Asset Management Data Coordinator 1.00 1.00 1.00 1.00 0.00 Assist Streets & Stormwater Manager 1.00 0.00 0.00 0.00 0.00 Assistant Solid Waste Manager 1.00 1.00 0.00 0.00 0.00 Code Enforcement Officer 1.00 1.00 1.00 1.00 0.00 Construction Project Coordinator 2.00 1.00 1.00 1.00 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 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 0.00 0.00 1.00 1.00 0.00 Energy Program Administrator 0.00 0.00 1.00 1.00 1.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
Asset Management Data Coordinator 1.00 1.00 1.00 0.00 1.00 1.00 0.00 0.00 1.00 1.00 0.00 0.00 0.00 1.00						
Assist. Streets & Stormwater Manager 1.00 0.00		0.00		1.00	1.00	0.00
Assistant PW Director Assistant Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Code Enforcement Officer 1.00 1.00 1.00 1.00 0.00 Code Enforcement Officer 1.00 1.00 1.00 1.00 0.00 Costruction Project Coordinator 2.00 1.00 1.00 1.00 0.00 Custodial Foreman 1.00 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Customer Service Supervisor 1.00 0.00 0.00 1.00 1.00 0.00 Energy Program Administrator 1.00 0.00 0.00 0.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Administrator 1.00 1.00 1.00 1.00 1.00 0.00 Energy Program Admin	Asset Management Data Coordinator	1.00	1.00	1.00		0.00
Assistant Solid Waste Manager 1.00 1.00 0.00 0.00 0.00 Code Enforcement Officer 1.00 1.00 1.00 1.00 0.00 Construction Project Coordinator 2.00 1.00 1.00 0.00 0.00 Custodial Foreman 1.00 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 1.00 1.400 1.400 1.400 0.00 0.00 Customer Service Supervisor 0.00 0.00 1.00 1.00 1.00 1.00 Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 1.00 Facilities Manager 1.00 1.00 1.00 1.00 1.00 1.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Managerment Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Ilventory Specialist 1.00 1.00 1.00 1.00 0.00 F	<u> </u>			0.00		
Code Enforcement Officer	Assistant PW Director	0.00	0.00	1.00	1.00	0.00
Construction Project Coordinator 2.00 1.00 0.00 0.00 0.00 Custodial Foreman 1.00 1.00 1.00 1.00 1.00 0.00 Custodial Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Customer Service Supervisor 0.00 0.00 0.00 1.00 1.00 1.00 Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 1.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 1.00 0.00 Facility Manager 1.00 1.00 1.00 1.00 1.00 0.00 Facility Managerment Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Asspervices Supervisor 1.00 1.00 1.00 1.00	Assistant Solid Waste Manager	1.00	1.00	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 1.00 0.00 Custodian 14.00 14.00 14.00 14.00 0.00 0.00 Customer Service Supervisor 0.00 0.00 0.00 1.00 1.00 1.00 Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 1.00 Facilities Manager 1.00 1.00 1.00 1.00 0.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Manager 1.00 1.00 1.00 1.00 0.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 0.00 0.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 0.00	Code Enforcement Officer	1.00	1.00	1.00	1.00	0.00
Custodial Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Custodian 14.00 14.00 14.00 14.00 14.00 0.00 Customer Service Supervisor 0.00 0.00 1.00 1.00 1.00 Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 0.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 Facility Maintenance Supervisor 1.00 1.00 1.00 1.00 0.00 Facility Management Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Illy Management Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Illy Management Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Incentracy 1.00	Construction Project Coordinator	2.00	1.00	0.00	0.00	0.00
Custodian 14.00 14.00 14.00 14.00 14.00 0.00 Customer Service Supervisor 0.00 0.00 1.00 1.00 1.00 1.00 Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 1.00 1.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 0.00 Facility Manager 1.00 1.00 1.00 1.00 0.00 Facility Management Specialist 1.00 1.00 1.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 0.00 0.00 Fleet	Custodial Foreman	1.00	1.00	1.00	1.00	0.00
Customer Service Supervisor 0.00 0.00 1.00 1.00 0.00 Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 0.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 Facility Management Specialist 1.00 1.00 1.00 0.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 1.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 </td <td>Custodial Supervisor</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> <td>0.00</td>	Custodial Supervisor	1.00	1.00	1.00	1.00	0.00
Energy Program Administrator 0.00 0.00 0.00 1.00 1.00 Facilities Maintenance Supervisor 1.00 1.00 1.00 1.00 1.00 0.00 Facilities Manager 1.00 1.00 1.00 1.00 0.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 Facility Maintenance Coordinator 1.00 1.00 0.00 0.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 0.00 Facility Maintenance Coordinator 1.00 1.00 1.00 1.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Custodian	14.00	14.00	14.00	14.00	0.00
Facilities Maintenance Supervisor	Customer Service Supervisor	0.00	0.00	1.00	1.00	0.00
Facilities Manager 1.00 1.00 1.00 1.00 0.00 Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 1.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Lead Mechanic 1.00 1.00 1.00 1.00 0.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Energy Program Administrator	0.00	0.00	0.00	1.00	1.00
Facility Construction Project Supervisor 0.00 1.00 1.00 1.00 0.00 Facility Maintenance Coordinator 3.00 3.00 3.00 3.00 0.00 Facility Management Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 1.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 0	Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Facility Maintenance Coordinator 3.00 3.00 3.00 0.00 Facility Management Specialist 1.00 1.00 0.00 0.00 0.00 Fleet Inventory Specialist 1.00 1.00 1.00 1.00 0.00 Fleet Manager 1.00 1.00 1.00 1.00 0.00 Fleet Services Supervisor 1.00 1.00 1.00 1.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 0.00 Pu	Facilities Manager	1.00	1.00	1.00	1.00	0.00
Facility Management Specialist	Facility Construction Project Supervisor	0.00	1.00	1.00	1.00	0.00
Fleet Inventory Specialist	Facility Maintenance Coordinator	3.00	3.00	3.00	3.00	0.00
Fleet Manager 1.00 1.00 1.00 1.00 1.00 0.00	Facility Management Specialist	1.00	1.00	0.00	0.00	0.00
Fleet Services Supervisor 1.00 1.00 1.00 1.00 0.00 Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Lead Mechanic 1.00 1.00 1.00 1.00 1.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 4.00 0.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 1.00 0.00<	Fleet Inventory Specialist	1.00	1.00	1.00	1.00	0.00
Fleet Technician (1 & II) 9.00 9.00 9.00 9.00 0.00 Lead Mechanic 1.00 1.00 1.00 1.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 0.00 Public Works Business Manager 0.00 0.00 1.00 1.00 1.00 0.00 Public Works Director 1.00 1.00 1.00 1.00 0.00	Fleet Manager	1.00	1.00	1.00	1.00	0.00
Lead Mechanic 1.00 1.00 1.00 1.00 0.00 Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 0.00 Public Works Business Manager 0.00 0.00 1.00 1.00 0.00 Public Works Director 1.00 1.00 1.00 1.00 0.00 Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00	Fleet Services Supervisor	1.00	1.00	1.00	1.00	0.00
Office Administrator 1.00 1.00 1.00 1.00 0.00 Office Specialist 4.00 4.00 4.00 4.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 0.00 Public Works Business Manager 0.00 0.00 1.00 1.00 0.00 Public Works Director 1.00 1.00 1.00 1.00 0.00 Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00	Fleet Technician (1 & II)	9.00	9.00	9.00	9.00	0.00
Office Specialist 4.00 4.00 4.00 4.00 0.00 Operational Secretary 1.00 1.00 1.00 1.00 1.00 0.00 Public Works Business Manager 0.00 0.00 1.00 1.00 1.00 0.00 Public Works Director 1.00 1.00 1.00 1.00 0.00 0.00 Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 <t< td=""><td>Lead Mechanic</td><td>1.00</td><td>1.00</td><td>1.00</td><td>1.00</td><td>0.00</td></t<>	Lead Mechanic	1.00	1.00	1.00	1.00	0.00
Operational Secretary 1.00 1.00 1.00 1.00 0.00 Public Works Business Manager 0.00 0.00 1.00 1.00 0.00 Public Works Director 1.00 1.00 1.00 1.00 0.00 Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00<	Office Administrator	1.00	1.00	1.00	1.00	0.00
Public Works Business Manager 0.00 0.00 1.00 1.00 1.00 0.00 Public Works Director 1.00 1.00 1.00 1.00 1.00 0.00 Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00 0.00 <td>Office Specialist</td> <td>4.00</td> <td>4.00</td> <td>4.00</td> <td>4.00</td> <td>0.00</td>	Office Specialist	4.00	4.00	4.00	4.00	0.00
Publlic Works Director 1.00 1.00 1.00 1.00 0.00 Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Operational Secretary	1.00	1.00	1.00	1.00	0.00
Sign/Traffice Technican 1.00 1.00 1.00 1.00 0.00 Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 2.00 0.00	Public Works Business Manager	0.00	0.00	1.00	1.00	0.00
Solid Waste Driver (I, II, III) 44.00 44.00 44.00 44.00 0.00 Solid Waste Manager 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Publlic Works Director	1.00	1.00	1.00	1.00	0.00
Solid Waste Manager 1.00 1.00 1.00 1.00 1.00 0.00 Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Sign/Traffice Technican	1.00	1.00	1.00	1.00	0.00
Solid Waste Service Specialist 2.00 2.00 1.00 1.00 0.00 Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Solid Waste Driver (I, II, III)	44.00	44.00	44.00	44.00	0.00
Solidwaste Supervisor 4.00 4.00 4.00 4.00 0.00 Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Solid Waste Manager	1.00	1.00	1.00	1.00	0.00
Streets & Stormwater Maintenance Coordinator 2.00 2.00 2.00 2.00 0.00 Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Solid Waste Service Specialist	2.00	2.00	1.00	1.00	0.00
Streets & Stormwater Manager 1.00 1.00 1.00 1.00 0.00 Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Solidwaste Supervisor	4.00	4.00	4.00	4.00	0.00
Streets & Stormwater Supervisor 3.00 3.00 3.00 3.00 0.00 Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00 0.00	Streets & Stormwater Maintenance Coordinator	2.00	2.00	2.00	2.00	0.00
Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Streets & Stormwater Manager	1.00	1.00	1.00	1.00	0.00
Streets & Stormwater Technician (TR, I, II, SR) 27.00 27.00 28.00 30.00 2.00 Tradesworker I 2.00 2.00 2.00 2.00 0.00	Streets & Stormwater Supervisor	3.00	3.00	3.00	3.00	0.00
	Streets & Stormwater Technician (TR, I, II, SR)	27.00			30.00	2.00
	Tradesworker I	2.00	2.00	2.00	2.00	0.00
1.10 0.00 0.00	Tradesworker II	8.00	8.00	8.00	8.00	0.00



Total	148.33	148.33	148.33	151.33	3.00
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 2023 Strategic Initiatives

- Support community pride and engagement through neighborhood outreach events across the City.
- Provide green infrastructure improvements and expansion to further the City's goal of environmental sustainability including reducing chemicals, increasing native plantings and implementing innovative approaches to maintenance.
- Promote department facilities and programs that support physical activity and stress reduction to lead residents to a healthier lifestyle both mentally and physically.
- Offer branded childcare programs that stress the value of play as a developmental building block for a healthy community.
- Complete the landscaping investment and placemaking project in the downtown area.
- Conduct the Community Survey to accurately identify unmet needs in our community and develop a plan to connect underserved populations with recreation programs and services.
- Participate in the Americans for the Arts Foundation Arts and Economic Prosperity Study conducted periodically to determine the impact of the arts on a community.



Department Personnel Summary (FTE)							
Program	FY 2020	FY 2021	FY 2022	FY 2023			
Administration	8.45	8.45	9.85	9.85			
Recreation	74.29	74.29	75.47	75.47			
Parks	41.29	47.29	48.54	48.54			
Cultural Arts	9.33	9.83	9.83	9.83			
Total	133.36	139.86	143.69	143.69			

Department Budget Summary

Expenditures

Category	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	6,966,009	7,347,333	8,368,300	7,847,300	9,101,600
Operating	4,428,433	4,346,374	6,524,800	5,406,600	6,391,300
Capital	845,404	891,549	4,392,300	693,800	6,604,300
Other	21,140	21,451	212,500	99,500	182,200
Total	12,260,986	12,606,706	19,497,900	14,047,200	22,279,400
Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	10,289,995	11,055,882	14,179,800	12,533,000	14,772,500
Lost	577,335	465,314	3,200,000	0	5,000,000
Golf Course	1,172,965	938,772	1,361,600	1,251,700	1,378,400
Tree	128,401	53,672	120,000	110,000	120,000
Parkland	0	0	400,000	0	800,000
Trust	92,289	93,067	236,500	152,500	208,500
Total	12,260,986	12,606,706	19,497,900	14,047,200	22,279,400

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	2,511,531	3,174,840	3,433,700	3,799,800	3,701,700
Cost Recovery	24%	29%	24%	30%	25%

Costs include 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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	803,084	816,737	869,700	869,700	925,800
Operating	422,239	398,992	708,500	583,400	752,800
Capital	42,361	0	0	0	0
Other	0	0	190,000	78,000	159,700
Total	1,267,684	1,215,729	1,768,200	1,531,100	1,838,300

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,179,702	1,124,162	1,548,200	1,391,100	1,663,300
Trust	87,982	91,567	220,000	140,000	175,000
Total	1.267.684	1,215,729	1.768.200	1.531.100	1.838.300

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	68,981	43,075	35,300	74,100	51,700



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	728,243	730,379	747,100	762,200	758,100
Operating	299,670	297,348	484,700	464,300	536,800
Capital	42360.98	0	0	0	0
Other	0	0	160000	78000	159700
Total	1,070,274	1,027,727	1,391,800	1,304,500	1,454,600

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,015,760	974,745	1,221,800	1,186,500	1,329,600
Trust	54,514	52,982	170,000	118,000	125,000
Total	1,070,274	1,027,727	1,391,800	1,304,500	1,454,600

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	74,841	86,358	122,600	107,500	167,700
Operating	122,569	101,644	223,800	119,100	216,000
Capital	0	0	0	0	0
Other	0	0	30000	0	0
Total	197.410	188.002	376,400	226,600	383.700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	163,942	149,417	326,400	204,600	333,700
Trust	33,468	38,585	50,000	22,000	50,000
Total	197,410	188,002	376,400	226,600	383,700

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	68,981	43,075	35,300	74,100	51,700



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	3,152,952	3,450,772	3,902,000	3,620,300	4,352,500
Operating	2,325,279	2,333,470	3,793,000	2,860,500	3,568,300
Capital	278,797	493,752	3,490,000	279,500	266,000
Other	0	0	1,000	0	1,000
Total	5,757,028	6,277,994	11,186,000	6,760,300	8,187,800

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	4,345,188	4,872,409	6,610,900	5,496,100	6,778,900
Lost	234,568	465,314	3,200,000	0	0
Golf	1,172,965	938,772	1,361,600	1,251,700	1,378,400
Trust	4,307	1,500	13,500	12,500	30,500
Total	5 757 028	6 277 994	11 186 000	6 760 300	8 187 800

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,870,554	2,740,216	2,691,200	3,057,800	2,958,000
Golf	926,670	1,251,881	1,127,700	1,381,900	1,378,500
Total	2,797,224	3,992,098	3,818,900	4,439,700	4,336,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	179,655	183,565	212,300	199,200	230,600
Operating	64,168	112,746	133,100	90,000	124,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	243,823	296,310	345,400	289,200	355,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	243,823	296,310	345,400	289,200	355,200
Total	243,823	296,310	345,400	289,200	355,200

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	95,280	227,067	210,000	221,000	227,300
Total	95,280	227,067	210,000	221,000	227,300



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	151,321	200,967	234,700	228,200	295,800
Operating	144,643	125,719	170,800	155,100	167,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	295,965	326,686	405,500	383,300	463,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	295,965	325,186	405,500	383,300	463,400
Trust	0	1,500	0	0	0
Total	295,965	326,686	405,500	383,300	463,400

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	82,388	94,368	118,100	104,900	98,100
Total	82,388	94,368	118,100	104,900	98,100



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	82,499	91,964	103,700	96,800	138,000
Operating	199,106	331,037	328,700	263,000	296,200
Capital	23,723	50,071	3,315,000	277,000	0
Other	0	0	1,000	0	1,000
Total	305,328	473,072	3,748,400	636,800	435,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	301,021	423,001	534,900	624,300	404,700
Trust	4,307	0	13,500	12,500	30,500
Lost	0	50,071	3,200,000	0	0
Total	305,328	473,072	3,748,400	636,800	435,200

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	109,667	160,591	153,500	152,500	157,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	473,584	515,360	569,600	523,700	629,900
Operating	502,295	425,614	807,900	496,400	764,900
Capital	20,506	11,123	0	0	36,000
Other	0	0	0	0	0
Total	996,385	952,097	1,377,500	1,020,100	1,430,800

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	996,385	952,097	1,377,500	1,020,100	1,430,800
Total	996,385	952,097	1,377,500	1,020,100	1,430,800

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	455,396	503,257	535,500	602,300	606,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	1,032,032	1,155,072	1,289,200	1,207,100	1,401,600
Operating	388,541	495,819	1,039,900	670,700	921,800
Capital	60,882	415,243	10,000	2,500	0
Other	0	0	0	0	0
Total	1,481,455	2,066,134	2,339,100	1,880,300	2,323,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,420,573	1,650,891	2,339,100	1,880,300	2,323,400
Lost	60,882	415,243	0	0	0
Total	1,481,455	2,066,134	2,339,100	1,880,300	2,323,400

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	667,568	1,026,185	970,100	1,215,600	1,102,600



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	701,364	793,524	934,700	828,000	1,034,100
Operating	386,059	414,084	508,800	470,900	537,300
Capital	173,686	17,315	165,000	0	230,000
Other	0	0	0	0	0
Total	1,261,108	1,224,923	1,608,500	1,298,900	1,801,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,087,422	1,224,923	1,608,500	1,298,900	1,801,400
Lost	173,686	0	0	0	0
Total	1,261,108	1,224,923	1,608,500	1,298,900	1,801,400

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	460,253	728,749	704,000	761,500	767,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	532,498	510,321	557,800	537,300	622,500
Operating	640,468	428,451	803,800	714,400	755,900
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,172,965	938,772	1,361,600	1,251,700	1,378,400

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Golf	1,172,965	938,772	1,361,600	1,251,700	1,378,400
Total	1,172,965	938,772	1,361,600	1,251,700	1,378,400

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Golf	926,670	1,251,881	1,127,700	1,381,900	1,378,500



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	2,505,288	2,579,984	2,977,200	2,774,700	3,162,300
Operating	1,315,274	1,197,517	1,356,500	1,388,600	1,367,100
Capital	524,245	168,108	902,300	396,800	6,338,300
Other	21,140	21,451	21,500	21,500	21,500
Total	4,365,948	3,967,059	5,257,500	4,581,600	10,889,200

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	3,894,780	3,913,387	4,734,500	4,471,600	4,966,200
Lost	342,767	0	0	0	5,000,000
Parkland	0	0	400,000	0	800,000
Trust	0	0	3,000	0	3,000
Tree	128,401	53,672	120,000	110,000	120,000
Total	4,365,948	3,967,059	5,257,500	4,581,600	10,889,200

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	81,932	105,313	103,500	114,500	113,200



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	804,512	752,632	892,600	912,600	2,327,200
Operating	480,443	452,251	380,200	373,400	888,000
Capital	128,830	57,282	115,900	27,300	5,523,300
Other	0	0	0	0	0
Total	1,413,785	1,262,165	1,388,700	1,313,300	8,738,500

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	1,285,384	1,208,493	1,268,700	1,203,300	3,618,500
LOST	0	0	0	0	5,000,000
Tree	128,401	53,672	120,000	110,000	120,000
Total	1,413,785	1,262,165	1,388,700	1,313,300	8,738,500

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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	314,047	379,119	481,200	328,800	0
Operating	206,978	157,676	248,900	297,900	0
Capital	0	80,228	237,600	133,000	0
Other	0	0	0	0	0
Total	521,025	617,022	967,700	759,700	0

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	521,025	617,022	967,700	759,700	0
Lost	0	0	0	0	0
Total	521,025	617,022	967,700	759,700	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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	0	0	0	0	0
Operating	20,260	2,453	0	0	0
Capital	-121	0	0	0	0
Other	0	0	0	0	0
Total	20.139	2.453	0	0	0

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	20,139	2,453	0	0	0
LOST	0	0	0	0	0
Total	20,139	2,453	0	0	0

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	500	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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	704,338	730,848	814,500	768,900	0
Operating	150,860	168,584	175,100	174,800	0
Capital	1,217	0	60,000	61,500	0
Other	0	0	0	0	0
Total	856,415	899,433	1,049,600	1,005,200	0

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	856,415	899,433	1,049,600	1,005,200	0
Total	856,415	899,433	1,049,600	1,005,200	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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	533,773	546,931	611,500	573,500	623,200
Operating	405,145	354,427	425,600	431,000	385,300
Capital	365,620	30,598	435,000	15,000	815,000
Other	21,140	21,451	21,500	21,500	21,500
Total	1,325,678	953,407	1,493,600	1,041,000	1,845,000

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	982,910	953,407	1,090,600	1,041,000	1,042,000
Parkland	0	0	400,000	0	800,000
Lost	342,767	0	0	0	0
Trust	0	0	3,000	0	3,000
Total	1,325,678	953,407	1,493,600	1,041,000	1,845,000

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	23,297	29,579	25,000	26,500	28,000



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	148,619	170,454	177,400	190,900	211,900
Operating	51,587	62,125	126,700	111,500	93,800
Capital	28,700	0	53,800	160,000	0
Other	0	0	0	0	0
Total	228.907	232.579	357.900	462.400	305.700

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	228,907	232,579	357,900	462,400	305,700
Total	228,907	232,579	357,900	462,400	305,700

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	58,135	75,734	78,500	88,000	85,200



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 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
Personnel	504,684	499,840	619,400	582,600	661,000
Operating	365,642	416,396	666,800	574,100	703,100
Capital	0	229,689	0	17,500	0
Other	0	0	0	0	0
Total	870,326	1,145,925	1,286,200	1,174,200	1,364,100

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023
General	870,326	1,145,925	1,286,200	1,174,200	1,364,100
Trust	0	0	0	0	0
Total	870,326	1,145,925	1,286,200	1,174,200	1,364,100

Revenue

Fund	Actual FY 2020	Actual FY 2021	Budget FY 2022	Est. FY 2022	Budget FY 2023	
General	559,046	329,311	639,000	627,500	630,500	



Personnel by Department

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 Changes
Full-Time					
Aquatics Facility Coordinator	1.00	1.00	1.00	1.00	0.00
Aquatics Supervisor	0.00	0.00	0.00	0.00	0.00
Arborist (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 Aquatics Supervisor	0.00	0.00	0.00	0.00	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 Program Specialist	1.00	0.00	0.00	0.00	0.00
Athletics Supervisor	0.00	1.00	1.00	1.00	0.00
Box Office Supervisor	1.00	1.00	1.00	1.00	0.00
Children's Program Supervisor	2.00	2.00	2.00	2.00	0.00
Cultural Center Operations Manager	1.00	1.00	1.00	1.00	0.00
Director	1.00	1.00	1.00	1.00	0.00
Event Assistant	0.00	1.00	1.00	1.00	0.00
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	15.00	20.00	21.00	21.00	0.00
Horticulture Technician	4.00	4.00	5.00	5.00	0.00
Irrigation Techician	2.00	2.00	2.00	2.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	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	1.00	0.00	0.00	0.00
Parks Contract Supervisor	0.00	0.00	0.00	0.00	0.00
Parks Foreman	2.00	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	5.00	4.00	-1.00
Rec Program Manager	4.00	5.00	5.00	5.00	0.00
Rec Program Planner	1.00	1.00	0.00	0.00	0.00
Rec Program Supervisor	6.00	5.00	6.00	6.00	0.00
Rec System Specialist	1.00	1.00	1.00	1.00	0.00
Recreation Leader I	15.00	13.00	15.00	15.00	0.00
Recreation Leader II	1.00	3.00	3.00	5.00	2.00
Seniors Program Specialist	1.00	1.00	1.00	1.00	0.00
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
Tradesworker II	1.00	1.00	1.00	1.00	0.00



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022 to FY 2023 Changes
Part-Time					
Administrative Assistant	0.00	0.00	1.00	1.00	0.00
Event Assistant	2.65	2.15	2.40	1.90	-0.50
Grounds Maintenance Worker	3.04	2.04	2.04	2.04	0.00
Life Guard	0.87	0.87	1.00	0.00	-1.00
Office Assistant	2.05	2.05	1.55	1.55	0.00
Office Specialist	0.50	0.50	0.00	0.00	0.00
Pro Shop Clerk	2.45	2.45	2.45	2.45	0.00
Recreation Leader I	11.35	11.35	10.85	10.85	0.00
Recreation Leader II	0.00	0.00	0.50	0.50	0.00
Recreation System Specialist	0.50	0.50	0.50	0.50	0.00
Technical Assistant	0.50	0.50	0.50	1.00	0.50
Variable/Temporary					
Athletics Assistant	0.60	0.60	0.60	0.60	0.00
Bus Driver	0.55	0.55	0.55	0.55	0.00
Event Assistant	1.78	1.78	1.78	1.78	0.00
Facility Attendant	0.90	0.90	0.90	0.90	0.00
Grounds Maintenance Worker	0.00	0.00	0.00	0.00	0.00
Party Attendant	1.65	1.65	1.65	1.65	0.00
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	6.02	6.47	6.47	0.00
Temporary Worker/Summer Camp	8.33	8.33	8.33	8.33	0.00
Total	133.36	139.86	143.69	143.69	0.00





Compensation Management Philosophy

The basis of any compensation program are the leadership and management philosophies of an organization. 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 in order to achieve the City's Mission, Vision, and Values;
- The availability of qualified applicants for recruitment, often times 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 current incumbent's salary not adequately reflecting the required duties and responsibilities, and it is necessary to address the situation through a modification to compensation. In these types of 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 Pay Equity

Based on the exceptional low unemployment and current economic environment, Human Resources 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 budget. The FY 2023 Final 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 (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 useful 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, to include 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 2023 have been established to provide employees with the opportunity to purchase dental insurance, vision insurance, life insurance and/or additional retirement savings.

Vehicle Usage

Employees who are 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 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



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



PAY PLAN EFFECTIVE OCTOBER 1, 2022

City Commission CC01 Mayor - - - - \$27,618.24 City Commission CC02 Commissioner - - - - \$18,413.98 City Manager CMOI City Manager - - - - - \$194,771.20 Executive Mgmt XO5 Assistant City Manager \$51.88 \$87.80 \$114,150.40 \$186,624.00 Executive Mgmt XO4 Fire Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt XO3 Communications & Engagement Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt XO3 Community Development Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt XO3 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt XO3 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt XO3 IT Director/C	Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
City Manager CM01 City Manager - - - 194,771.20 Executive Mgmt X05 Assistant City Manager \$54.88 \$87.80 \$114,150.40 \$182,624.00 Executive Mgmt X04 Fire Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X04 Police Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X03 Community Development Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47	City Commission	CC01	Mayor	-	-	-	\$27,618.24
Executive Mgmt X05 Assistant City Manager \$54.88 \$87.80 \$114,150.40 \$182,624.00 Executive Mgmt X04 Fire Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X04 Police Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X03 Communications & Engagement Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deput	City Commission	CC02	Commissioner	-	-	-	\$18,413.98
Executive Mgmt X04 Fire Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X04 Police Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X03 Communications & Engagement Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Poli	City Manager	CM01	City Manager	-	-	-	\$194,771.20
Executive Mgmt X04 Police Chief \$51.05 \$81.68 \$106,184.00 \$169,894.40 Executive Mgmt X03 Communications & Engagement Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Community Development Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy	Executive Mgmt	X05	Assistant City Manager	\$54.88	\$87.80	\$114,150.40	\$182,624.00
Executive Mgmt X03 Communications & Engagement Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Community Development Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Police Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02	Executive Mgmt	X04	Fire Chief	\$51.05	\$81.68	\$106,184.00	\$169,894.40
Executive Mgmt X03 Community Development Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Police Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Einvironmental Services Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Recr	Executive Mgmt	X04	Police Chief	\$51.05	\$81.68	\$106,184.00	\$169,894.40
Executive Mgmt X03 Engineering Services Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Police Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Environmental Services Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Public Works Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Recreation, Pa	Executive Mgmt	X03	Communications & Engagement Director	\$47.49	\$75.98	\$98,779.20	\$158,038.40
Executive Mgmt X03 Finance Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Police Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Environmental Services Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Public Works Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Recreation, Parks & Arts Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X01 Assistant	Executive Mgmt	X03	Community Development Director	\$47.49	\$75.98	\$98,779.20	\$158,038.40
Executive Mgmt X03 Human Resources Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Police Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Environmental Services Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Public Works Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Public Works Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X01 Assistant Community Development Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 <t< th=""><td>Executive Mgmt</td><th>X03</th><td>Engineering Services Director</td><td>\$47.49</td><td>\$75.98</td><td>\$98,779.20</td><td>\$158,038.40</td></t<>	Executive Mgmt	X03	Engineering Services Director	\$47.49	\$75.98	\$98,779.20	\$158,038.40
Executive Mgmt X03 IT Director/CIO \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X03 Performance & Budget Director \$47.49 \$75.98 \$98,779.20 \$158,038.40 Executive Mgmt X02 Deputy Fire Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Deputy Police Chief \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Environmental Services Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Library Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Public Works Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Recreation, Parks & Arts Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X01 Assistant Community Development Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01	Executive Mgmt	X03	Finance Director	\$47.49	\$75.98	\$98,779.20	\$158,038.40
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Executive Mgmt X02 Public Works Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X02 Recreation, Parks & Arts Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X01 Assistant Community Development Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Engineering Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Finance Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Human Resources Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 </th <td>Executive Mgmt</td> <th>X02</th> <td>Environmental Services Director</td> <td>\$44.18</td> <td>\$70.68</td> <td>\$91,894.40</td> <td>\$147,014.40</td>	Executive Mgmt	X02	Environmental Services Director	\$44.18	\$70.68	\$91,894.40	\$147,014.40
Executive Mgmt X02 Recreation, Parks & Arts Director \$44.18 \$70.68 \$91,894.40 \$147,014.40 Executive Mgmt X01 Assistant Community Development Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Engineering Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Finance Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Human Resources Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$	Executive Mgmt	X02	Library Director	\$44.18	\$70.68	\$91,894.40	\$147,014.40
Executive Mgmt X01 Assistant Community Development Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Engineering Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Environmental Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Finance Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X02	Public Works Director	\$44.18	\$70.68	\$91,894.40	\$147,014.40
Executive Mgmt X01 Assistant Engineering Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Environmental Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Finance Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Human Resources Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X02	Recreation, Parks & Arts Director	\$44.18	\$70.68	\$91,894.40	\$147,014.40
Executive Mgmt X01 Assistant Environmental Services Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Finance Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Human Resources Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Community Development Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Executive Mgmt X01 Assistant Finance Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Human Resources Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Engineering Services Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Executive Mgmt X01 Assistant Human Resources Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Environmental Services Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Executive Mgmt X01 Assistant Library Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Finance Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Executive Mgmt X01 Assistant Public Works Director \$38.23 \$61.16 \$79,518.40 \$127,212.80 Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Human Resources Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Executive Mgmt X01 Assistant Recreation, Parks & Arts Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Library Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
-	Executive Mgmt	X01	Assistant Public Works Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Executive Mgmt X01 IT Assistant Director \$38.23 \$61.16 \$79,518.40 \$127,212.80	Executive Mgmt	X01	Assistant Recreation, Parks & Arts Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80
	Executive Mgmt	X01	IT Assistant Director	\$38.23	\$61.16	\$79,518.40	\$127,212.80



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Senior Mgmt	M03	Division Fire Chief	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Senior Mgmt	M03	Police Major	\$38.23	\$61.16	\$79,518.40	\$127,212.80
Senior Mgmt	M02	Building Official	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	City Clerk	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	Construction Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	Fleet Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	IT Infrastructure Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	Performance & Budget Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	Planning Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	Risk Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M02	Wastewater Manager	\$35.56	\$56.89	\$73,964.80	\$118,331.20
Senior Mgmt	M01	Accounting Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Communications Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Economic Development Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Emergency Communications Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Environmental Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Facilities Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Housing Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	IT GIS Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	IT Customer Service Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Library Services Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Parks Superintendent	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Program Engineer	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Solid Waste Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Streets & Stormwater Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Treasury Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Senior Mgmt	M01	Wastewater Collection System Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Supervisory	S07	Assistant Building Official	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S07	Chief Engineering Inspector	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S07	Community Standards Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S07	Human Resources and Benefits Supervisor	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S07	Performing Arts Center Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S07	Recreation Business Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S07	Recreation Program Manager	\$33.08	\$52.92	\$68,806.40	\$110,073.60
Supervisory	S06	Chief Building Inspector	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Supervisory	S06	Environmental Compliance Supervisor	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Supervisory	S06	Grant Manager	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Supervisory	S06	IT PMO Supervisor	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Supervisory	S06	Wastewater Chief Plant Operator	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Supervisory	S05	Artistic Supervisor	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Assistant Parks Superintendent	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Borrower Services Manager	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Environmental Control Supervisor	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Fleet Services Supervisor	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Records & Property Manager	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Streets & Stormwater Supervisor	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S05	Treatment Plant Shift Supervisor	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Supervisory	S04	Chief Code Officer	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Construction Project Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Custodial Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Emergency Communications Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Emergency Communications Training Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Facilities Maintenance Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Greens Superintendent	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Recreation Program Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Senior Accountant	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Solid Waste Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S04	Utilities Supervisor	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Supervisory	S03	Civilian Support Supervisor	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Supervisory	S03	Multimedia Supervisor	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Supervisory	S03	Parks Supervisor	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Supervisory	S03	Special Events Coordinator	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Supervisory	S03	Technical Operations Supervisor	\$24.77	\$39.63	\$51,521.60	\$82,430.40



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Supervisory	S02	Childrens Program Supervisor	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Supervisory	S02	Customer Service Supervisor	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Supervisory	S02	Library Outreach Liaison	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Supervisory	S02	Permitting Services Supervisor	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Supervisory	S01	Athletics Program Supervisor	\$21.43	\$34.29	\$44,574.40	\$71,323.20
Supervisory	S01	Box Office Supervisor	\$21.43	\$34.29	\$44,574.40	\$71,323.20
Supervisory	S01	Nature Program Supervisor	\$21.43	\$34.29	\$44,574.40	\$71,323.20
Professional	P10	IT Senior Network Engineer	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Professional	P10	IT Senior Systems Engineer	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Professional	P10	Management Analyst III	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Professional	P10	Principal Planner	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Professional	P10	Engineer, Senior	\$30.77	\$49.23	\$64,001.60	\$102,398.40
Professional	P09	Asset Management Data Coordinator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Community Engagement Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Downtown Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Energy Program Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Engineer II	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Flow Monitoring Specialist	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Human Resources Business Partner, Senior	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Intergovernmental Relations Coordinator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	IT GIS Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	IT Network Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	IT Project Manager	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	IT Cybersecurity Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	IT Systems Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Management Analyst II	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Plans Examiner, Senior	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Stormwater Program Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P09	Sustainability & Resilience Administrator	\$28.62	\$45.80	\$59,529.60	\$95,264.00
Professional	P08	Contracts & Procurement Administrator	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Deputy City Clerk	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Economic Development Coordinator	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Engineer I	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Environmental Scientist	\$26.63	\$42.61	\$55,390.40	\$88,628.80



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Professional	P08	Housing Grants Specialist	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Human Resources Analyst, Classification & Compensation	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Human Resources Analyst, Senior	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Human Resources Business Partner	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	IT Business Analyst	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	IT Enterprise Application Administrator	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Lead Mechanic	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Management Analyst I	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Planner II	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Public Information Coordinator	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Public Works Business Manager	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Risk and Safety Specialist	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P08	Streets & Stormwater Maintenance Coordinator	\$26.63	\$42.61	\$55,390.40	\$88,628.80
Professional	P07	Accountant	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Communications & Marketing Specialist	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Community Engagement Specialist	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Construction Project Administrator	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Crime Analyst	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	IT Endpoint Administrator	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	IT GIS Analyst	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Librarian	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Planner I	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Planner Scheduler	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Plans Examiner	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Plans Examiner – Fire	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Public Educator – Fire	\$24.77	\$39.63	\$51,521.60	\$82,430.40
Professional	P07	Utilities Program Coordinator	\$24.77	\$39.63	\$51,521.60	\$82,430.40



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Professional	P06	Custodial Foreman	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Executive Assistant to City Manager	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Fire Inspector, Non-Sworn	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Housing Finance Specialist	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Human Resources Analyst	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	IT Technical Specialist	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Legislative Aide	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Paramedic	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Payroll Specialist	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P06	Victim Advocate	\$23.04	\$36.87	\$47,923.20	\$76,689.60
Professional	P05	Parks Foreman	\$21.43	\$34.29	\$44,574.40	\$71,323.20
Professional	P05	Procurement Analyst	\$21.43	\$34.29	\$44,574.40	\$71,323.20
Professional	P04	-	\$19.93	\$31.91	\$41,454.40	\$66,372.80
Professional	P03	Asset Data Specialist	\$18.54	\$29.68	\$38,563.20	\$61,734.40
Professional	P03	Housing Construction Specialist	\$18.54	\$29.68	\$38,563.20	\$61,734.40
Professional	P03	Library Assistant II	\$18.54	\$29.68	\$38,563.20	\$61,734.40
Professional	P03	Office Administrator	\$18.54	\$29.68	\$38,563.20	\$61,734.40
Professional	P03	Senior Accounting Clerk	\$18.54	\$29.68	\$38,563.20	\$61,734.40
Professional	P03	Planning Technician	\$18.54	\$29.68	\$38,563.20	\$61,734.40
Professional	P02	Facility Management Specialist	\$17.25	\$27.61	\$35,880.00	\$57,428.80
Professional	P02	Fire Resource Specialist	\$17.25	\$27.61	\$35,880.00	\$57,428.80
Professional	P01	Administrative Assistant	\$16.05	\$25.68	\$33,384.00	\$53,414.40



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	TM08***	Management Fellow	\$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



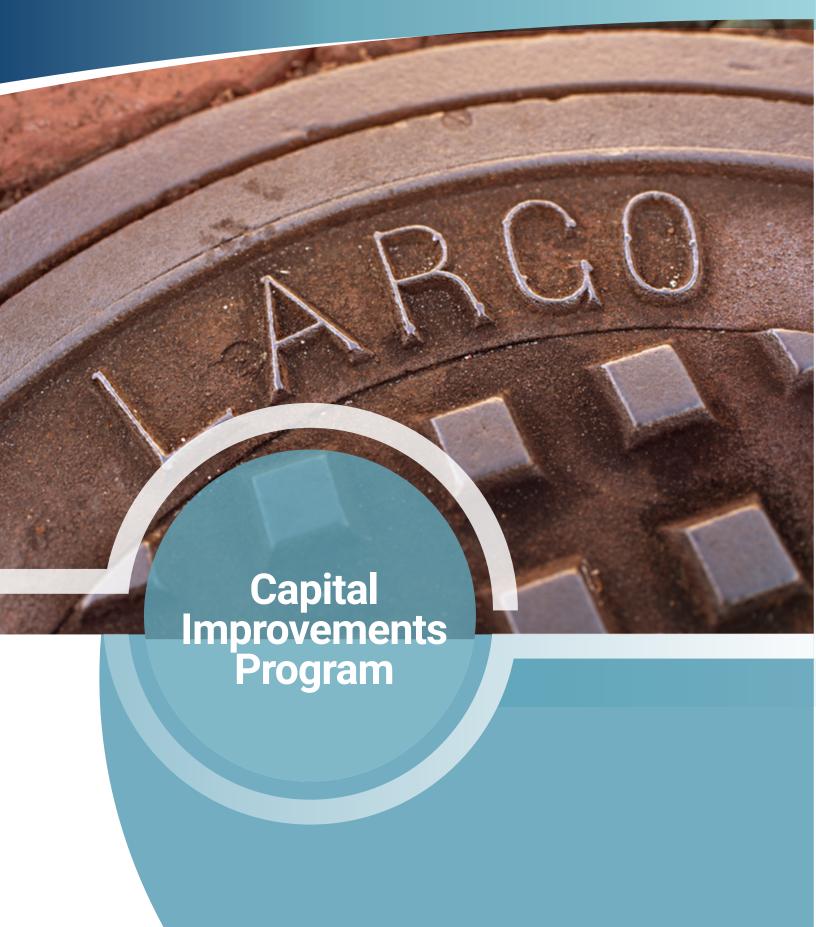
Salary			Hourly	Hourly	Annual	
Schedule	Grade	Job Title	Min	Max	Min	Annual Max
CWA	CWA13	-	\$27.06	\$39.43	\$56,284.80	\$82,009.20
CWA	CWA12	Building Inspector	\$25.77	\$37.55	\$53,601.60	\$78,104.00
CWA	CWA11	Fleet Technician II	\$24.54	\$35.76	\$51,043.20	\$74,380.80
CWA	CWA11	Solid Waste Driver III	\$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	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 I	\$22.26	\$32.42	\$46,300.80	\$67,433.60
CWA	CWA09	Trades Technician, Senior	\$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	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	CCTV Inspection/Vactor Truck Operator, Senior	\$20.20	\$29.41	\$42,016.00	\$61,172.80
CWA	CWA07	Code Officer	\$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	Reclaimed Distribution Technician, Senior	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA06	Streets & Stormwater Technician, Senior	\$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, Senior	\$19.25	\$28.00	\$40,040.00	\$58,240.00
CWA	CWA05	CCTV Inspection/Vactor Truck Operator II	\$18.31	\$26.68	\$38,084.80	\$55,494.40
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	Reclaimed Distribution Technician II	\$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	Streets & Stormwater Technician II	\$18.31	\$26.68	\$38,084.80	\$55,494.40
CWA	CWA05	Wastewater Collection Technician 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 II	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	CCTV Inspection/Vactor Truck Operator 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	Reclaimed Distribution Technician I	\$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	Seniors Program 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	Streets & Stormwater Technician I	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA04	Trades Technician I	\$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	Wastewater Collection Technician I	\$17.44	\$25.42	\$36,275.20	\$52,873.60
CWA	CWA03	Arborist I	\$16.61	\$24.21	\$34,548.80	\$50,356.80
CWA	CWA03	CCTV Inspection/Vactor Truck Operator Trainee	\$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	Reclaimed Distribution Technician Trainee	\$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
CWA	CWA03	Streets & Stormwater Technician Trainee	\$16.61	\$24.21	\$34,548.80	\$50,356.80
CWA	CWA03	Wastewater Collection Technician Trainee	\$16.61	\$24.21	\$34,548.80	\$50,356.80
CWA	CWA02	Custodial Technician II	\$15.81	\$23.06	\$32,884.80	\$47,964.80
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Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
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 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	00001	D	400.00	000.00		
Resource Officer	SRO01	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*	\$28.97	\$34.66	\$75,785.52	\$90,670.56
IAFF	IAFF02	Firefighter/Paramedic*	\$21.33	\$32.69	\$55,799.28	\$85,517.04
IAFF	IAFF01	Firefighter/EMT*	\$18.56	\$28.40	\$48,552.96	\$74,294.40
IAFF - Supv.	IADFC01	District Fire Chief *	\$30.87	\$43.06	\$80,766.40	\$112,652.80
IAFF - Supv.	IAAFC01	Assistant Fire Chief	\$38.83	\$54.16	\$80,766.40	\$112,652.80
		*2616 hours annually				





FY 2023 - 2027 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 2023 – FY 2027 totaling \$211,958,200 of which \$54,337,200 is planned for FY 2023.

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 2023 – FY 2027 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 2023 - FY2027 CIP Project Changes Since Proposed CIP

Project Name	Description of Change	Fund	FY 2023 Impact	Total CIP Impact
ARPA Administrative Costs	Moved to Operating Costs	ARP COVID Recovery	-	(675,000)
Community-Driven Grant Program	Cost Adjustment	ARP COVID Recovery	50,000	50,000
Central Park Performing Arts Center Renovations	Cost Adjustment	ARP COVID Recovery	7,100	7,100
Mobile Broadband Access	Cost Adjustment	ARP COVID Recovery	42,500	42,500
Neighborhood Park & Public Space Improvements	Shifted from FY23 to FY24	ARP COVID Recovery	(1,100,000)	-
ARPA Community Engagement Platform	Cost Adjustment	ARP COVID Recovery	14,400	14,400
RPA Vehicles	Cost & Schedule Adjustment	General	80,000	150,000
Wastewater Collection System Flow Monitoring	Cost Adjustment	Wastewater	(9,000)	160,000
Stormwater Asset Management Priorities	Cost Adjustment	Stormwater	(21,200)	(136,700)
Public Works & ES Vehicles	Cost & Schedule Adjustment	General; Stormwater; Wastewater	452,400	452,400
Community Streets - 20th St NW	Rebudget Additional Scope Construction	LOST; TIF 7; MIF 7	328,000	328,000
Parking Lot Resurfacing	Cost Adjustment	General	360,000	610,000
Starkey Road BMP	Shifted from FY22 to FY23	LOST	864,000	864,000
Clearwater-Largo Road BMP	Shifted from FY22 to FY23	LOST	453,300	453,300
Community Streets - Gladys St	Shifted from FY22 to FY23	LOST; Stormwater	1,710,000	1,710,000
Library Chiller Replacement	Partially funded in FY22	General	(200,000)	(200,000)
Total Net Impact			3,031,500	3,830,000



City of Largo, Florida

FY 2023 - 2027 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 2023-2027 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

Facilities Projects	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Grand Total
American Recovery Plan Act (ARPA) Projects	\$10,427,500	\$1,100,000	\$0	\$0	\$0	\$11,527,500
Facilities Projects	\$9,289,100	\$3,779,400	\$5,400,000	\$4,348,000	\$9,271,300	\$32,087,800
Mobility Projects	\$7,249,700	\$10,586,000	\$6,814,600	\$3,921,000	\$7,040,800	\$35,612,100
Recreation Projects	\$380,000	\$350,000	\$625,000	\$2,100,000	\$30,000	\$3,485,000
Stormwater Projects	\$8,049,600	\$6,382,300	\$1,339,200	\$7,146,500	\$7,329,100	\$30,246,700
Technology Projects	\$1,650,000	\$120,000	\$1,050,000	\$510,000	\$400,000	\$3,730,000
Vehicles	\$8,475,300	\$6,612,400	\$14,168,200	\$9,794,900	\$6,668,300	\$45,719,100
Wastewater Projects	\$8,816,000	\$11,000,000	\$935,000	\$21,459,000	\$7,340,000	\$49,550,000
Grand Total	\$54,337,200	\$39,930,100	\$30,332,000	\$49,279,400	\$38,079,500	\$211,958,200

Summary by Project Fund

Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Grand Total
(001) General Fund	\$2,283,700	\$2,817,600	\$6,080,900	\$2,736,200	\$1,670,900	\$15,589,300
(101) Transportation Impact Fee (TIF) District 7	\$163,000	\$168,500	\$0	\$0	\$0	\$331,500
(102) Transportation Impact Fee District (TIF) 7A	\$66,500	\$0	\$0	\$0	\$0	\$66,500
(105) Multimodal Impact Fee District 7	\$303,300	\$1,030,500	\$111,000	\$0	\$0	\$1,444,800
(112) Tree Impact Fee Fund	\$0	\$119,000	\$0	\$0	\$0	\$119,000
(120) CDBG Fund	\$300,000	\$0	\$0	\$0	\$0	\$300,000
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$1,056,300	\$3,960,300	\$1,381,300	\$906,300	\$1,853,300	\$9,157,500
(130) County Gas Tax (CGT) Fund	\$1,454,000	\$265,000	\$1,497,000	\$739,000	\$1,676,500	\$5,631,500
(131) Construction Services Fund	\$1,406,200	\$83,400	\$28,600	\$59,000	\$0	\$1,577,200
(132) Stormwater Fund	\$4,933,900	\$5,118,100	\$3,977,700	\$10,105,100	\$7,472,800	\$31,607,600
(133) Local Option Sales Tax (LOST) Fund	\$19,973,100	\$14,257,900	\$9,818,500	\$9,079,100	\$13,018,800	\$66,147,400
(134) ARP COVID Recovery Fund	\$10,427,500	\$1,100,000	\$0	\$0	\$0	\$11,527,500
(401) Wastewater Operations Fund	\$7,835,300	\$9,618,700	\$2,919,600	\$16,944,100	\$8,877,200	\$46,194,900
(403) Wastewater Connection Fees	\$1,700,000	\$0	\$0	\$5,266,000	\$0	\$6,966,000
(405) Solid Waste Fund	\$2,254,400	\$1,338,300	\$4,517,400	\$3,444,600	\$3,510,000	\$15,064,700
(408) Golf Course Fund	\$180,000	\$52,800	\$0	\$0	\$0	\$232,800
Grand Total	54,337,200	39,930,100	30,332,000	49,279,400	38,079,500	211,958,200

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Project Summary by Category

Project Type	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
American Recovery Plan							
Act (ARPA) Projects	Additional Funding for Affordable Housing Partners	N/A	\$400,000	\$0	\$0	\$0	\$0
	Central Park Performing Arts Center Renovations	N/A	\$2,000,000	\$0	\$0	\$0	\$0
	Clearwater-Largo Road CRD Plan	N/A	\$200,000	\$0	\$0	\$0	\$0
	Community Homeless Services - Additional Funding	N/A	\$400,000	\$0	\$0	\$0	\$0
	Community Mental Health Services - Additional Funding	N/A	\$400,000	\$0	\$0	\$0	\$0
	Community-Driven Grant Program	N/A	\$250,000	\$0	\$0	\$0	\$0
	Highland Recreation Center Generator	N/A	\$250,000	\$0	\$0	\$0	\$0
	Job Skills Training Program	N/A	\$330,000	\$0	\$0	\$0	\$0
	Land Development Code Update to Support Affordable Housing	N/A	\$330,000	\$0	\$0	\$0	\$0
	Mobile Broadband Access	N/A	\$67,500	\$1,100,000	\$0	\$0	\$0
	Neighborhood Park & Public Space Improvements	N/A	\$0	\$1,100,000	\$0	\$0	\$0
	Southwest Pool & Dive Tower Rehabilitation	N/A	\$5,000,000	\$0	\$0	\$0	\$0
	Stormwater Asset Inventory Completion	N/A	\$600,000	\$0	\$0	\$0	\$0
	Sustainability & Resilience Plan	N/A	\$200,000	\$0	\$0	\$0	\$0
American Recovery Plan							
Act (ARPA) Projects Total		N/A	\$10,427,500	\$1,100,000	\$0	\$0	\$0
Facilities Projects	City of Largo Solar Installation Program	2	\$0	\$725,000	\$442,900	\$796,200	\$758,000
	City Wide HVAC Replacements	4	\$36,000	\$358,800	\$588,800	\$45,000	\$142,000
	Elevator Renovations	4	\$204,800	\$0	\$0	\$0	\$0
	Fire Station Reconstruction Program	4	\$7,000,000	\$0	\$0	\$2,100,000	\$7,150,000
	Flooring Replacement, Community Center	2	\$0	\$0	\$100,000	\$250,000	\$50,000
	Highland Family Aquatic Center Improvements	3	\$0	\$0	\$500,000	\$0	\$0
	Horizon West Bay (Mixed Use City Hall + Public Parking Garage)	4	\$968,300	\$908,300	\$908,300	\$906,800	\$906,300
	Library Chiller Replacement	4	\$540,000	\$0	\$0	\$0	\$0
	Old City Hall Demolition & Site Work	3	\$0	\$553,000	\$2,615,000	\$0	\$0
	Parking Lot Resurfacing, Multiple Sites	4	\$540,000	\$92,000	\$245,000	\$250,000	\$265,000
	Police Department Chiller Replacement	4	\$0	\$1,142,300	\$0	\$0	\$0
Facilities Projects Total		N/A	\$9,289,100	\$3,779,400	\$5,400,000	\$4,348,000	\$9,271,300



Project Type	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Mobility Projects	Annual Pavement Rehabilitation Program	4	\$400,000	\$400,000	\$400,000	\$400,000	\$150,000
	Clearwater/Largo Road Multimodal Improvements	4	\$150,000	\$800,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$5,142,000	\$0	\$0	\$1,536,000
	Downtown Community Streets - 4th St NW	4	\$1,907,800	\$0	\$0	\$0	\$0
	Neighborhood Roadway - East Rosery Rd (SL02)	4	\$398,900	\$0	\$1,729,800	\$0	\$0
	Neighborhood Roadways - 112TH Ave (TR81)	4	\$0	\$440,000	\$0	\$2,266,000	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	4	\$0	\$3,560,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	4	\$0	\$244,000	\$0	\$1,255,000	\$0
	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$821,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$572,000	\$0	\$2,648,000	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$1,783,000	\$0	\$0	\$0	\$0
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$0	\$944,800	\$0	\$4,407,800
	Safe Routes to School Grant - Mildred Helms Elementary School Area	4	\$0	\$0	\$271,000	\$0	\$0
	West Bay Drive Pedestrian Improvements	4	\$0	\$0	\$0	\$0	\$947,000
Mobility Projects Total		N/A	\$5,211,700	\$10,586,000	\$6,814,600	\$3,921,000	\$7,040,800
Recreation Projects	Downtown Largo Placemaking	N/A	\$0	\$70,000	\$475,000	\$0	\$0
	Fencing Replacement, multi-year	4	\$80,000	\$280,000	\$100,000	\$100,000	\$0
	Playground Replacement	4	\$0	\$0	\$50,000	\$2,000,000	\$30,000
	Woodrow Park Area Improvements	2	\$300,000	\$0	\$0	\$0	\$0
Recreation Projects Total		N/A	\$380,000	\$350,000	\$625,000	\$2,100,000	\$30,000
Stormwater Projects	Allens Creek Best Management Practices Implementation	4	\$0	\$0	\$466,000	\$0	\$0
	Alum Replacement Alternative Evaluation	4	\$0	\$0	\$200,000	\$0	\$0
	Annual Stormwater Pipe Replacement Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Church Creek Drainage Improvements Phase II and III	4	\$1,750,000	\$0	\$175,000	\$0	\$0
	Cross Bayou Best Management Practices Intergovernmental Project	4	\$1,334,700	\$1,085,000	\$6,800	\$0	\$0
	Neighborhood Streets - Pocahontas Dr (TR16)	4	\$1,030,000	\$4,611,000	\$0	\$0	\$0
	Stormwater Asset Management Priorities	4	\$603,600	\$436,300	\$241,400	\$6,896,500	\$6,909,100
	Venetian Gardens Drainage Improvements	4	\$1,764,000	\$0	\$0	\$0	\$0
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	2	\$0	\$0	\$0	\$0	\$170,000
Stormwater Projects Total		N/A	\$6,732,300	\$6,382,300	\$1,339,200	\$7,146,500	\$7,329,100
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Project Type	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Technology Projects	Computer Server Replacement	4	\$150,000	\$120,000	\$300,000	\$260,000	\$150,000
	Enterprise Asset Management Software Replacement	2	\$0	\$0	\$750,000	\$250,000	\$250,000
	Enterprise Land Management System	4	\$1,500,000	\$0	\$0	\$0	\$0
Technology Projects Total		N/A	\$1,650,000	\$120,000	\$1,050,000	\$510,000	\$400,000
Vehicles	Community Development Vehicles	4	\$0	\$233,200	\$72,300	\$86,100	\$30,300
	Engineering Services Vehicles	4	\$0	\$27,800	\$127,100	\$88,500	\$30,300
	Environmental Services Vehicles	4	\$663,300	\$366,900	\$977,600	\$242,100	\$905,900
	Fire Rescue Vehicles	4	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000	\$98,100
	IT Vehicles	4	\$0	\$0	\$78,200	\$0	\$0
	Police Vehicles	4	\$1,827,200	\$2,279,600	\$2,510,300	\$2,649,100	\$1,539,700
	Public Works Vehicles	4	\$3,722,500	\$2,905,600	\$6,529,500	\$4,775,900	\$3,648,500
	RPA Vehicles	4	\$308,300	\$256,300	\$480,200	\$507,200	\$415,500
	Solid Waste Vehicles	N/A	\$662,000	\$0	\$0	\$0	\$0
Vehicles Total		N/A	\$8,475,300	\$6,612,400	\$14,168,200	\$9,794,900	\$6,668,300
Wastewater Projects	20th Street SW Sanitary Sewer Siphon Replacement	4	\$0	\$1,700,000	\$0	\$0	\$0
	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$300,000	\$2,500,000
	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$300,000	\$2,500,000
	Clean Water Act Priority No. 3 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$0	\$300,000
	Denitrification Blower Replacement	4	\$0	\$0	\$750,000	\$0	\$0
	Lift Station 24 Force Main Replacement	4	\$0	\$0	\$145,000	\$600,000	\$0
	Lift Station 41 Force Main Replacement	4	\$0	\$0	\$0	\$2,328,000	\$0
	Lift Station(s) Flood Plain Mitigation	N/A	\$4,300,000	\$0	\$0	\$0	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	4	\$175,000	\$1,400,000	\$0	\$0	\$0
	LS 3 Service Area I&I Abatement	4	\$300,000	\$2,500,000	\$0	\$0	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$5,360,000	\$0	\$0	\$0
	Solids Processing - Replace Belt Filter Press Equipment	3	\$0	\$0	\$0	\$0	\$2,000,000
	Wastewater Collection System Flow Monitoring	4	\$841,000	\$40,000	\$40,000	\$40,000	\$40,000
	WWRF Non-Surface Water Effluent Disposal Project	4	\$3,200,000	\$0	\$0	\$17,891,000	\$0
Wastewater Projects Total	· ,	N/A	\$8,816,000	\$11,000,000	\$935,000	\$21,459,000	\$7,340,000
Grand Total		N/A		\$39,930,100		\$49,279,400	\$38,079,500



Project Summary by Fund

Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
(001) General Fund	City of Largo Solar Installation Program	2	\$0	\$725,000	\$442,900	\$596,200	\$441,000
	City Wide HVAC Replacements	4	\$36,000	\$131,000	\$588,800	\$45,000	\$142,000
	Community Development Vehicles	4	\$0	\$149,800	\$43,700	\$27,100	\$30,300
	Computer Server Replacement	4	\$150,000	\$120,000	\$300,000	\$260,000	\$150,000
	Elevator Renovations	4	\$204,800	\$0	\$0	\$0	\$0
	Engineering Services Vehicles	4	\$0	\$0	\$127,100	\$0	\$0
	Enterprise Land Management System	4	\$93,800	\$0	\$0	\$0	\$0
	Fencing Replacement, multi-year	4	\$80,000	\$280,000	\$100,000	\$100,000	\$0
	Flooring Replacement, Community Center	2	\$0	\$0	\$100,000	\$250,000	\$50,000
	Highland Family Aquatic Center Improvements	3	\$0	\$0	\$500,000	\$0	\$0
	Horizon West Bay (Mixed Use City Hall + Public Parking Garage)	4	\$62,000	\$2,000	\$2,000	\$500	\$0
	IT Vehicles	4	\$0	\$0	\$78,200	\$0	\$0
	Library Chiller Replacement	4	\$540,000	\$0	\$0	\$0	\$0
	Old City Hall Demolition & Site Work	3	\$0	\$553,000	\$2,615,000	\$0	\$0
	Parking Lot Resurfacing, Multiple Sites	4	\$360,000	\$92,000	\$245,000	\$250,000	\$265,000
	Playground Replacement	4	\$0	\$0	\$50,000	\$0	\$30,000
	Police Vehicles	4	\$50,000	\$55,000	\$50,000	\$105,000	\$55,000
	Public Works Vehicles	4	\$398,800	\$506,300	\$358,000	\$595,200	\$92,100
	RPA Vehicles	4	\$308,300	\$203,500	\$480,200	\$507,200	\$415,500
(001) General Fund Total		N/A	\$2,283,700	\$2,817,600	\$6,080,900	\$2,736,200	\$1,670,900





Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
(101) Transportation Impact Fee (TIF) District							
7	Community Streets - 20th St NW	N/A	\$155,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$168,500	\$0	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$8,000	\$0	\$0	\$0	\$0
(101) Transportation Impact Fee (TIF) District 7 Total		N/A	\$163,000	\$168,500	\$0	\$0	\$0
(102) Transportation Impact Fee District (TIF) 7A	Downtown Community Streets - 4th St NW	4	\$66,500	\$0	\$0	\$0	\$0
(102) Transportation Impact Fee District (TIF)		N/A	\$66,500	\$0	\$0	\$0	\$0
7A Total	Community Streets - 20th St NW	N/A	\$161,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$1,030,500	\$0	\$0	\$0
	Downtown Community Streets - 4th St NW	4	\$142,300	\$0	\$0	\$0	\$0
	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$77,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$0	\$0	\$34,000	\$0	\$0
(105) Multimodal Impact Fee District 7 Total		N/A	\$303,300	\$1,030,500	\$111,000	\$0	\$0
(112) Tree Impact Fee Fund	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$20,000	\$0	\$0	\$0





Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$99,000	\$0	\$0	\$0
(112) Tree Impact Fee Fund Total		N/A	\$0	\$119,000	\$0	\$0	\$0
	Woodrow Park Area Improvements	2	\$300,000	\$0	\$0	\$0	\$0
		N/A	\$300,000	\$0	\$0	\$0	\$0
(120) CDBG Fund	Clearwater/Largo Road Multimodal Improvements	4	\$150,000	\$800,000	\$0	\$0	\$0
	Downtown Largo Placemaking	N/A	\$0	\$70,000	\$475,000	\$0	\$0
	Horizon West Bay (Mixed Use City Hall + Public Parking Garage)	4	\$906,300	\$906,300	\$906,300	\$906,300	\$906,300
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$2,184,000	\$0	\$0	\$0
	West Bay Drive Pedestrian Improvements	4	\$0	\$0	\$0	\$0	\$947,000
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund Total		N/A	\$1,056,300	\$3,960,300	\$1,381,300	\$906,300	\$1,853,300
(130) County Gas Tax (CGT) Fund	Annual Pavement Rehabilitation Program	4	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
(001)1 2112	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$0	\$0	\$0	\$1,416,000
	Neighborhood Roadways - 112TH Ave (TR81)	4	\$0	\$115,000	\$0	\$589,000	\$0
	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$572,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$80,000	\$0	\$375,000	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$488,000	\$0	\$0	\$0	\$0
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$0	\$400,000	\$0	\$0
	Venetian Gardens Drainage Improvements	4	\$736,000	\$0	\$0	\$0	\$0
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Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	2	\$0	\$0	\$0	\$0	\$110,500
(130) County Gas Tax (CGT) Fund Total		N/A	\$1,454,000	\$265,000	\$1,497,000	\$739,000	\$1,676,500
(131) Construction Services Fund	Community Development Vehicles	4	\$0	\$83,400	\$28,600	\$59,000	\$0
	Enterprise Land Management System	4	\$1,406,200	\$0	\$0	\$0	\$0
(131) Construction Services Fund Total		N/A	\$1,406,200	\$83,400	\$28,600	\$59,000	\$0
(132) Stormwater Fund	Annual Stormwater Pipe Replacement Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Church Creek Drainage Improvements Phase II and III	4	\$0	\$0	\$175,000	\$0	\$0
	Community Streets - Gladys St	N/A	\$304,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$1,015,000	\$0	\$0	\$0
	Downtown Community Streets - 4th St NW	4	\$188,000	\$0	\$0	\$0	\$0
	Engineering Services Vehicles	4	\$0	\$27,800	\$0	\$29,500	\$0
	Neighborhood Roadways - 112TH Ave (TR81)	4	\$0	\$325,000	\$0	\$1,677,000	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	4	\$0	\$1,903,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	4	\$0	\$100,000	\$0	\$516,000	\$0
	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$172,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$313,000	\$0	\$1,448,000	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$926,000	\$0	\$0	\$0	\$0
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$0	\$37,200	\$0	\$207,800
	Public Works Vehicles	4	\$1,731,300	\$1,061,000	\$1,654,100	\$736,100	\$46,400
	Stormwater Asset Management Priorities	4	\$603,600	\$436,300	\$241,400	\$6,896,500	\$6,909,100





Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Venetian Gardens Drainage Improvements	4	\$618,000	\$0	\$0	\$0	\$0
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	2	\$0	\$0	\$0	\$0	\$59,500
(132) Stormwater Fund Total		N/A	\$4,933,900	\$5,118,100	\$3,977,700	\$10,105,100	\$7,472,800
(133) Local Option Sales							
Tax (LOST) Fund	Allens Creek Best Management Practices Implementation	4	\$0	\$0	\$466,000	\$0	\$0
	Alum Replacement Alternative Evaluation	4	\$0	\$0	\$200,000	\$0	\$0
	Annual Pavement Rehabilitation Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$0
	Church Creek Drainage Improvements Phase II and III	4	\$1,750,000	\$0	\$0	\$0	\$0
	Clearwater Largo Rd Best Management Practices	N/A	\$453,300	\$0	\$0	\$0	\$0
	Community Streets - 20th St NW	N/A	\$12,000	\$0	\$0	\$0	\$0
	Community Streets - Gladys St	N/A	\$1,406,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$2,601,000	\$0	\$0	\$86,000
	Cross Bayou Best Management Practices Intergovernmental Project	4	\$1,334,700	\$1,085,000	\$6,800	\$0	\$0
	Downtown Community Streets - 4th St NW	4	\$1,511,000	\$0	\$0	\$0	\$0
	Fire Rescue Vehicles	4	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000	\$98,100
	Fire Station Reconstruction Program	4	\$7,000,000	\$0	\$0	\$2,100,000	\$7,150,000
	Neighborhood Roadway – East Rosery Rd (SL02)	4	\$398,900	\$0	\$1,729,800	\$0	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	4	\$0	\$1,657,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	4	\$0	\$144,000	\$0	\$739,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$115,000	\$0	\$534,000	\$0	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$369,000	\$0	\$0	\$0	\$0
	Neighborhood Streets - Pocahontas Dr (TR16)	4	\$1,030,000	\$4,611,000	\$0	\$0	\$0
	Pavement Work Plan - Wilcox Road to 8th Avenue SW	3	\$0	\$0	\$507,600	\$0	\$4,200,000





Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Playground Replacement	4	\$0	\$0	\$0	\$2,000,000	\$0
	Police Department Chiller Replacement	4	\$0	\$1,142,300	\$0	\$0	\$0
	Police Vehicles	4	\$1,777,200	\$2,224,600	\$2,460,300	\$2,544,100	\$1,484,700
	Safe Routes to School Grant - Mildred Helms Elementary School Area	4	\$0	\$0	\$271,000	\$0	\$0
	Starkey Road Basin Best Management Practices Implementation	N/A	\$864,000	\$0	\$0	\$0	\$0
	Venetian Gardens Drainage Improvements	4	\$410,000	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund Total		N/A	\$19,973,100	\$14,257,900	\$9,818,500	\$9,079,100	\$13,018,800
(134) ARP COVID Recovery Fund	Additional Funding for Affordable Housing Partners	N/A	\$400,000	\$0	\$0	\$0	\$0
	Central Park Performing Arts Center Renovations	N/A	\$2,000,000	\$0	\$0	\$0	\$0
	Clearwater-Largo Road CRD Plan	N/A	\$200,000	\$0	\$0	\$0	\$0
	Community Homeless Services - Additional Funding	N/A	\$400,000	\$0	\$0	\$0	\$0
	Community Mental Health Services - Additional Funding	N/A	\$400,000	\$0	\$0	\$0	\$0
	Community-Driven Grant Program	N/A	\$250,000	\$0	\$0	\$0	\$0
	Highland Recreation Center Generator	N/A	\$250,000	\$0	\$0	\$0	\$0
	Job Skills Training Program	N/A	\$330,000	\$0	\$0	\$0	\$0





Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Land Development Code Update to Support Affordable						
	Housing	N/A	\$330,000	\$0	\$0	\$0	\$0
	Mobile Broadband Access	N/A	\$67,500	\$0	\$0	\$0	\$0
	Neighborhood Park & Public Space Improvements	N/A	\$0	\$1,100,000	\$0	\$0	\$0
	Southwest Pool & Dive Tower Rehabilitation	N/A	\$5,000,000	\$0	\$0	\$0	\$0
	Stormwater Asset Inventory Completion	N/A	\$600,000	\$0	\$0	\$0	\$0
	Sustainability & Resilience Plan	N/A	\$200,000	\$0	\$0	\$0	\$0
(134) ARP COVID Recovery Fund Total		N/A	\$10,427,500	\$1,100,000	\$0	\$0	\$0
(401) Wastewater Operations Fund	20th Street SW Sanitary Sewer Siphon Replacement	4	\$0	\$1,700,000	\$0	\$0	\$0
	City of Largo Solar Installation Program	2	\$0	\$0	\$0	\$200,000	\$317,000
	City Wide HVAC Replacements	4	\$0	\$227,800	\$0	\$0	\$0
	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$300,000	\$2,500,000
	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$300,000	\$2,500,000
	Clean Water Act Priority No. 3 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$0	\$300,000
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$307,000	\$0	\$0	\$34,000
	Denitrification Blower Replacement	4	\$0	\$0	\$750,000	\$0	\$0
	Engineering Services Vehicles	4	\$0	\$0	\$0	\$59,000	\$30,300
	Enterprise Asset Management Software Replacement	2	\$0	\$0	\$750,000	\$250,000	\$250,000
	Environmental Services Vehicles	4	\$663,300	\$366,900	\$977,600	\$242,100	\$905,900
	Lift Station 24 Force Main Replacement	4	\$0	\$0	\$145,000	\$600,000	\$0
	Lift Station 41 Force Main Replacement	4	\$0	\$0	\$0	\$2,328,000	\$0
	Lift Station(s) Flood Plain Mitigation	N/A	\$4,300,000	\$0	\$0	\$0	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	4	\$175,000	\$1,400,000	\$0	\$0	\$0





Fund	Project Name	Score	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	LS 3 Service Area I&I Abatement	4	\$300,000	\$2,500,000	\$0	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$56,000	\$0	\$257,000	\$0	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$3,077,000	\$0	\$0	\$0
	Solids Processing - Replace Belt Filter Press Equipment	3	\$0	\$0	\$0	\$0	\$2,000,000
	Wastewater Collection System Flow Monitoring	4	\$841,000	\$40,000	\$40,000	\$40,000	\$40,000
	WWRF Non-Surface Water Effluent Disposal Project	4	\$1,500,000	\$0	\$0	\$12,625,000	\$0
(401) Wastewater Operations Fund Total		N/A	\$7,835,300	\$9,618,700	\$2,919,600	\$16,944,100	\$8,877,200
(403) Wastewater Connection Fees	WWRF Non-Surface Water Effluent Disposal Project	4	\$1,700,000	\$0	\$0	\$5,266,000	\$0
(403) Wastewater Connection Fees Total		N/A	1,700,000.00	0.00	0.00	5,266,000.00	0.00



Unfunded Project Summary

Project Type	Project Title	Score	Project Subtype	Cost Estimate
Facilities Projects	Biosolids Process Improvements and Building Hardening	1		\$12,000,000
	City Logistics Warehouse Construction	1		\$3,000,000
	Library Flooring Renovations	1		\$810,000
	McGough Nature Center Reconstruction	1		\$3,000,000
	Police Communications Center Relocation and Property Enhancements	2		\$900,000
	Southwest Recreation Outdoor Restroom Replacement	1		\$400,000
Mobility Projects	142nd Ave N/16th Ave SW Multimodal Connector	1	Intergovernmental	\$18,000,000
	Community Streets – Tall Pines Dr (SL06)	1		\$1,392,000
	CRD Neighborhood Streets - 10th St NW Extension	1		\$295,000
	Neighborhood Streets – 133rd Avenue North (TR90)	1		\$1,606,000
	Neighborhood Streets - Oakdale Lane (TR19)	1		\$2,097,000
	Neighborhood Streets – Shore Drive (TR43)	1		\$4,307,000
	Neighborhood Streets - Valencia Dr (TR02)	1		\$1,617,000
	Neighborhood Streets - Willowbrook Drive (TR76)	1		\$4,356,000
	Unpaved Alleys	1		\$100,000
	Unpaved Roads	1		\$2,970,000
Recreation Projects	Lake Villa Park Boardwalk	1		\$250,000
	Parkland Acquisition	1		\$2,000,000
	Recreational Trails Projects	1		\$1,500,000
Stormwater Projects	Allen's Creek Basin- Deville Drive Outfall Improvement	1		\$210,000
	Allen's Creek Regional Watershed Management	1		\$740,000
	Clearwater Largo Rd Regional Watershed Management	1		\$350,000
	Starkey Rd Basin Regional Watershed Management	1		\$1,600,000
	Starkey Road Basin- Channel 10 Ditch Outfall Improvement	1		\$600,000
	Stormwater Retrofit - Heather Hills (115th St N)	1		\$550,000
Technology Projects	Enterprise Phone System Evaluation	3		\$450,000
	West Largo Fiber Connectivity	2		\$800,000
Wastewater Projects	Construction of Energy and Solar Audit Recommendations	1		\$750,000
	Interceptor Bypass Lift Station and Force Main	1		\$8,000,000
	Lift Station 30 Elimination	4		\$500,000







Highland Recreation Center Generator

Project Number: 142
Project Status: Funded
Project Driver: Strategic Plan

Project Score: N/A
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:

After Hurricane Irma, the need was clear for a secondary employee/family shelter. Additionally, due to COVID-19, social distancing has increased the need for shelter space; adding a generator to Highland would provide the needed shelter space. The Highland Recreation Center is well suited to serve as a shelter, but does not currently have a generator on site. During initial construction of the facility, the contractor set aside space for emergency power equipment, so this budget amount is for the purchase and installation of a generator.

Strategic Goal Advancement:

Provide additional shelter space in a survivable location for employees/families and/or a community step-down shelter location.

Revisions from Previous Year:

Funded in FY 2022 adopted budget as part of the American Rescue Plan - COVID Recovery Funding projects. The project budget is showing in FY 2023 so that it appears in this report page.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
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						
(134) ARP COVID Recovery Fund	\$250,000	\$0	\$0	\$0	\$0	



Job Skills Training Program

Project Number: 277
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.1. - Facilitate access to resources to help residents meet their fundamental needs

Project Description:

This funding allocation was recommended by the Community Recovery Committee in response to immediate needs revealed during the pandemic that are still persisting today. This proposal is to support a non-profit partner whose programs provide depth of support for a smaller number of individuals in order to support longer-term careers (with coaching and mentoring through the first 90 days of employment) rather than short-term employment. The program is designed to build relationships with local manufacturing employers, and identify opportunities to connect local workers with jobs in City Public Works and Environmental Services Departments. Estimated cost would include: 2 Bootcamps each year for 3 years and 3 years of pipeline to City jobs in ES and PW (2022-2024).

Strategic Goal Advancement:

Job losses have been particularly steep among low wage workers, with these workers remaining furthest from recovery as of the end of 2020. This program not only addresses immediate needs created by pandemic-induced economic disruptions, but also aligns with existing City economic development strategies to support the growth and development of industries within the City and provide opportunities for residents to secure stable, better-paying jobs near where they live. This funding allocation would also work toward the Strategic Plan goal of attracting and retaining a high quality work force, something that has been difficult in departments like ES and PW for several years.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Project Total	\$330,000	\$0	\$0	\$0	\$0	
Subtotal Total By Expenditure Type						
Operating Expenditures	\$330,000	\$0	\$0	\$0	\$0	
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
Subtotal Total By Fund						
(134) ARP COVID Recovery Fund	\$330,000	\$0	\$0	\$0	\$0	



Community Mental Health Services - Additional Funding

Project Number: 278
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.1. - Facilitate access to resources to help residents meet their fundamental needs

Project Description:

The Largo Police Department Mental Health Team provides a coordinated, professional and compassionate police response to individuals affected by mental illness and their families. By working collaboratively with partnering agencies, improved outcomes are achieved for individuals affected by mental health issues or suffering a crisis by connecting them to needed services and diverting them away from the criminal justice system whenever possible. The Mental Health Program is comprised of one Police Officer and a civilian partner. The partner is employed by Directions for Living and works directly with the Police Officer on assisting community members experiencing mental health crises. Since the inception of the program in October 2018, the Mental Health Program has successfully helped hundreds of community members in need, and reduced the top 10 calls for Baker Acts by at least 20% each year. Despite these efforts, the community continues to experience an increase in metal health crises. Based on the Community Engagement Campaign, 69% of survey respondents indicated that services to address behavioral healthcare needs increased by the pandemic (e.g. mental health treatment, substance abuse services, hotlines, etc.) were essential or very important. Moreover, the community rated this category in the top three most important funding categories for ARPA spending. As a result, staff is recommending that an allocation of the ARPA funding be designated to address these issues in the Community. Working closely with the City's Mental Health Team, the funding allocation will be developed further and could include specific recommendations such as: additional staffing for the Mental Health Program or financial support to non-profit partners that provide mental health and substance abuse treatment to the community.

Strategic Goal Advancement:

Access to health care, including mental health care and substance abuse care, are essential in the community's work toward ensuring that homelessness is rare, brief and one time, and can also prevent an individual from experiencing homelessness. Increasing financial support for Community Mental Health needs will help ensure that the increased needs experienced as a result of the pandemic have a dedicated funding source.

Revisions from Previous Year:

N/A

Funding Breakdown:

9						
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Project Total	\$400,000	\$0	\$0	\$0	\$0	
Subtotal Total By Expenditure Type						
Operating Expenditures	\$400,000	\$0	\$0	\$0	\$0	
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
Subtotal Total By Fund						
(134) ARP COVID Recovery Fund	\$400,000	\$0	\$0	\$0	\$0	



Community Homeless Services - Additional Funding

Project Number: 279
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.1. - Facilitate access to resources to help residents meet their fundamental needs

Project Description:

To address homelessness in our community, in October of 2019, the Largo Police Department formed a Homeless Outreach Team that positions designated officers, working directly with social service professionals, to focus specifically on supporting people experiencing homelessness by connecting them to services whenever possible. Largo's Homeless Outreach Team is supported by an HPO multi-department Advisory Committee that includes Parks, Library, Housing, Administration, Fire Rescue, Public Works, and Community Standards, ensuring that efforts have City-wide support. The Advisory Committee's responsibilities include, but are not limited to: collaborative outreach efforts with a social worker; developing protocol for staff interactions with people with experiencing homelessness; directing individuals to the homeless outreach team for support; working with businesses and residents to prevent and address homelessness concerns; and, Informing resource use and support efforts through data tracking. Since the pandemic, individuals experiencing homelessness in the community have remained an issue for our community. Many supportive services have been overwhelmed with need and are unable to hire staff to meet the demands. This funding allocation, while not specific in detail, could include additional staffing for the Homeless Outreach Program and funding supportive services awarded to non-profit partners.

Strategic Goal Advancement:

75% of the community rated economic aid to households experiencing housing, food or other financial hardships as the most important APRA funding priority. The City has strong partnerships for many wrap-around services to assist individuals experiencing homelessness, and has several dedicated funding sources to help prevent homelessness. This funding allocation would be further developed by the Homeless Outreach Team in a way that fits Largo's role and works towards achieving the goal of making homelessness rare, brief and one-time.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$400,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$400,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$400,000	\$0	\$0	\$0	\$0



Community-Driven Grant Program

Project Number: 280
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.1. - Facilitate access to resources to help residents meet their fundamental needs

Project Description:

A community-driven grant program would be an exercise in "participatory budgeting", allowing residents to propose projects or activities and allocate a set amount of funding for their desires and needs. The process would involve public engagement and prioritization to solicit ideas, develop cost estimates, and then prioritize those activities for funding. It would allow residents an opportunity to have a direct role in determining the use of funds. After a workshop with the City Commission in February 2022 to evaluate the use of these funds for community grants and the development of a Resilience Hub, the two projects were consolidated into one project that will have a focus on resilience related enhancements for non-profit community partners. Additional community engagement efforts were conducted in March 2022 to better understand the needs of our non-profit community partners. Further recommendations on the use of this funding allocation are underway and will be presented separately to the City Commission.

Strategic Goal Advancement:

Direct participation in the allocation of funding can strengthen civic engagement for residents by allowing them to learn, see, and experience tangible results from participating in prioritization processes when it comes to City projects and funding.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$250,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$250,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$250,000	\$0	\$0	\$0	\$0



Neighborhood Park & Public Space Improvements

Project Number: 281
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
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 could include: investments in Lake Villa Park; replacement of the McGough Nature Center boardwalk, whose condition is in need of repair; and/or the construction of additional restrooms for Largo Central Park, which sees high demand during both special events and regular daily use. Final project recommendations will be developed when the City Commission formally approves the funding allocation.

Strategic Goal Advancement:

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 could include: investments in Lake Villa Park; replacement of the McGough Nature Center boardwalk, whose condition is in need of repair; and/or the construction of additional restrooms for Largo Central Park, which sees high demand during both special events and regular daily use. Final project recommendations will be developed when the City Commission formally approves the funding allocation.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$1,100,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,100,000	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$0	\$1,100,000	\$0	\$0	\$0



Central Park Performing Arts Center Renovations

Project Number: 282
Project Status: Funded

Project Driver: Capital Renewal

Project Score: N/A
Estimated Useful Life: 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:

This project is a multi-year maintenance and renovation project of the Central Park Performing Arts Center. These projects include the painting of the Tonne playhouse, raising the ceiling in the lobby and adding two chandeliers, replacement of the flooring in the playhouse and lobby. Also in this phase is the replacement of the retractable seating system and the emergency generator, which are over 20 years old and have reached their useful life expectancy. This project also includes a consolidated list of HVAC, generator and technology upgrades, and some interior aesthetics updates to support quality sound production.

Strategic Goal Advancement:

Ensure the facility can remain operational and provide an updated Central Park Performing Arts Center facility for patrons.

Revisions from Previous Year:

This project is included in the FY 2022 budget, but is listed in FY 2023 below so that the project cost is shown in this report.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$2,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$2,000,000	\$0	\$0	\$0	\$0



Southwest Pool & Dive Tower Rehabilitation

Project Number: 283
Project Status: Funded

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: 25 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 Southwest Pool and Dive Tower have significant deferred maintenance that is required to be done to keep the pool operational for another 20+ years. Over the past several years, the City Commission has explored various options for the future use of the Southwest Recreation and Golf Course Sites. Recent direction indicates that the Golf Course will remain operational and the Southwest Pool and Dive Tower are a community asset desired into the future. During 2021, an architectural analysis was completed on the dive tower, revealing that structural work is required to keep all the platforms safe and operational. Additionally, a leak was discovered in the pool. After an architectural analysis on the pool, it is recommended that the leak be fixed, and the pool receive a variety of necessary renovations (pumps, resurfacing, etc) to remain operational. Additionally, the pool bath house is in need of significant renovations to address mold and ADA compliance issues. The proposed project scope will address all of the identified issues with the dive tower, pool and bath house. Finally, since the facility will have less activity during these renovations, the parking lot reconstruction has been added to the project scope and cost estimates.

Strategic Goal Advancement:

As the only athletic pool in the area and the only Olympic dive tower in the region, the Southwest pool serves as an exceptional community amenity. These renovations will keep the pool and dive tower in operation until the entire complex is replaced in approximately 20 years.

Revisions from Previous Year:

This project is funded in FY 2022 at \$1.4M. After design cost estimates were complete and the analysis of the overall pool condition, the revised cost estimate is \$5M. The total cost is listed in FY 2023 below so it appears in this project report.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$5,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$500,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$4,500,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$5,000,000	\$0	\$0	\$0	\$0



Land Development Code Update to Support Affordable Housing

Project Number: 286
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.2. - Encourage private investment that allows for upward economic opportunities

Project Description:

Funding for a consultant to review the Community Development Code for opportunities to amend the code to expand naturally occurring and assisted affordable housing units through diversification of housing unit types and rewrite the City's mobile home transition policy.

Strategic Goal Advancement:

While residents were impacted by job closures and reduced hours during the pandemic, rent rates increased at a faster pace from June 2020-May 2021 (8.7% increase in mean rent rates) than it did in the previous 12-month period (2.7% increase) (Zillow Observed Rent Index). Data from the 211 Tampa Bay Cares Dashboard indicated "Housing and Shelter" as a top priority of callers from across Pinellas County and specific zip codes across Largo. Twelve times as many requests related to rent assistance compared to mortgage assistance.

High call volume in Largo zip codes 33756 and 33760 (needs included: rent, utility, adult care)

Revisions from Previous Year:

This was initially funded in the FY 2022 budget. The project budget is listed in FY 2023 below so that it appears in this report.

Funding Breakdown:

·					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$330,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$330,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$330,000	\$0	\$0	\$0	\$0



Clearwater-Largo Road CRD Plan

Project Number: 288
Project Status: Funded
Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.2. - Encourage private investment that allows for upward economic opportunities

Project Description:

This project will procure professional consulting services for the development of a Clearwater-Largo Road Community Redevelopment District (CLR-CRD) Plan. The outcome of this plan will fulfill the City Commission's desire to establish an expanded CLR-CRD District in order to meet the County's requirements to facilitate the tax increment finance district. This is also to fulfill the County Commission's desire to see an updated and expanded plan for this area.

Strategic Goal Advancement:

The establishment of a new CLR-CRD Plan and associated Tax Increment Fund is intended to help generate revitalization, redevelopment, economic development, affordable housing, and generate new taxes that are invested directly into this underserved area of the community.

Revisions from Previous Year:

This project is funded in the FY 2022 Budget. The cost is listed in FY 2023 below so that it appears in this report.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$200,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$200,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$200,000	\$0	\$0	\$0	\$0



Additional Funding for Affordable Housing Partners

Project Number: 289
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

1.3.1. - Facilitate access to resources to help residents meet their fundamental needs

Project Description:

Over the past year, the City Commission has heard several presentations from staff and non-profit partners about the difficulties community members are facing managing the housing spectrum (staying housed, seeking affordable housing, maintaining properties for affordable rentals, etc). This project suggests setting aside ARPA funding for specific solutions that could be further developed by staff at a later time.

Strategic Goal Advancement:

Housing is a basic community need. Any funding allocation that helps community members access housing options will advance this goal.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$400,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$400,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$400,000	\$0	\$0	\$0	\$0



Mobile Broadband Access

Project Number: 291
Project Status: New

Project Driver: Strategic Plan

Project Score: N/A
Estimated Useful Life: Variable

Additional FTEs: -



Strategic Goal:

1.3.1. - Facilitate access to resources to help residents meet their fundamental needs

Project Description:

This project, recommended by the Community Recovery Committee, would provide new avenues for broadband access to City residents by utilizing existing avenues and new technology. The project would focus on device access and public access through the following programs: 1) utilize the City's already established mobile programming vehicles (RPA and Library) to provide a mobile WiFi access point and access to computers, scanner, and printers for community use; 2) Library lending program of mobile hotspots marketed to communities in greatest need; 3) Extension of WiFi signal outside of Library facility for use outside of library hours (can set use and security parameters). Computer use at the Largo Public Library is strong and this program would enable computer and internet access at flexible locations beyond the Library building. Digital access in Tampa Bay is the lowest in the peer group of cities researched for Regional Equity Report. Several cities across the country have successful programs to model.

Strategic Goal Advancement:

By providing new avenues for computer use, internet access, printing, and other technology services, residents will be able to access important services and meet personal, professional, or educational needs that require internet access.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$67,500	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$67,500	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$67,500	\$0	\$0	\$0	\$0



Sustainability & Resilience Plan

Project Number: 293
Project Status: Funded
Project Driver: Strategic Plan

Project Score: N/A

Estimated Useful Life: 5-10 Years

Additional FTEs: -



Strategic Goal:

1.1.6. - Promote a culture of sustainability and conservation within City operations

Project Description:

The primary goal of this project is, in alignment with the Strategic Plan, to develop, implement and maintain a comprehensive strategy to advance sustainability and resilience within both the organization and the community through a collaborative method that reflects the current and future conditions of the City. Empowering the community to actively drive the project process will help to establish a framework for systematic improvements that accurately portrays the true measures that determine individual, neighborhood and community resilience and sustainability. The process of updating this plan is community-led and equity-focused. This helps to ensure that community members who are often not included in traditional processes are prioritized and that the community's needs are valued. Residents, workers, and businesses who are on the frontlines of climate change are key stakeholders, as well as Team Largo subject matter experts.

This project allows the City to examine strengths and vulnerabilities within the community as it relates to several impacts of climate change, such as increasing temperatures and rising seas, as well as several socio-economic factors. It will allow the community to help establish decision-making frameworks for the organization to use when addressing these concerns.

Strategic Goal Advancement:

While this project will broadly support goals from throughout the Strategic Plan, this project will ensure that Team Largo is equipped with the necessary tools to advance sustainability and resilience both within the organization and community. It will provide team members with access to necessary data, software, and decision-making frameworks that will assist in improving the sustainability and resilience of our organization and community.

Revisions from Previous Year:

This project is funded in the FY 2022 Budget. The project cost is listed in FY 2023 below so that is appears in this report.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$200,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$200,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$200,000	\$0	\$0	\$0	\$0



ARPA Community Engagement Platform

Project Number: 304
Project Status: New

Project Driver:

Project Score: N/A
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

3.2.2 - Promote social connections through civic engagement that strengthen neighborhoods and community fabric

Project Description:

This project is accounting for the projected costs of the Community Engagement Platform.

Strategic Goal Advancement:

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$34,400	\$20,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$34,400	\$20,000	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$34,400	\$20,000	\$0	\$0	\$0





Horizon West Bay (Mixed Use City Hall + Public Parking Garage)

Project Number: 1

Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

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:

The current City Hall building is 57,740 square feet and is 46 years old. The building has numerous critical needs, including, but not limited to: issues with essential building systems, ADA compliance, energy efficiency, disaster resiliency, structural integrity, and space shortage.

The future of the current City Hall Complex has been under review for many years. Concurrently, the City has been working on efforts to revitalize Downtown. Understanding that the City has limited resources, the City is proposing to reconstruct City Hall Downtown means of achieving multiple strategic goals with one investment (sustainability, public health & safety, and community pride).

The total cost estimate is \$74M, which includes the cost of a public parking garage and land acquisition. The City currently owns land in Downtown and is exploring the most effective combination using either City-owned parcels and/or acquiring privately-owned land for development.

Strategic Goal Advancement:

This project is intended to ensure continuity of City operations in a disaster, improve access to customers and visitors of City Hall and provide additional public parking in Downtown to support local businesses.

Revisions from Previous Year:

Costs have been updated to reflect the latest estimated pricing at \$74M, compared to the originally estimated \$58M. Bonds were issued and proceeds received for the land acquisition and construction in prior years. Expenditures currently displayed include operational expenses for leasing and property management as well as debt service costs for bond and loan repayments.



Funding Breakdown:

3					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$3,958,300	\$3,898,300	\$3,898,300	\$3,896,800	\$3,896,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$62,000	\$2,000	\$2,000	\$500	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$3,896,300	\$3,896,300	\$3,896,300	\$3,896,300	\$3,896,300
Subtotal Total By Fund					
(001) General Fund	\$3,052,000	\$2,992,000	\$2,992,000	\$2,990,500	\$2,990,000
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$906,300	\$906,300	\$906,300	\$906,300	\$906,300
(303) City Hall Capital Project Fund	\$0	\$0	\$0	\$0	\$0
Net Total Expenditure	\$3,958,300	\$3,898,300	\$3,898,300	\$3,896,800	\$3,896,300



Fire Station Reconstruction Program

Project Number: 3

Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Fire Station 38 is the newest of the three stations. 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.

Fire Station 42 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.

Revisions from Previous Year:

The project timeline has shifted and construction costs have increased based on current market.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$7,000,000	\$0	\$0	\$2,100,000	\$7,150,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$7,000,000	\$0	\$0	\$2,100,000	\$7,150,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$7,000,000	\$0	\$0	\$2,100,000	\$7,150,000



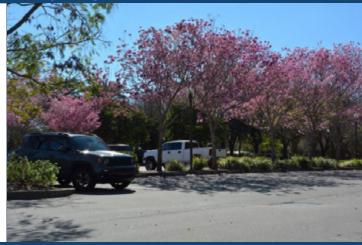
Parking Lot Resurfacing, Multiple Sites

Project Number: 11
Project Status: Funded

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:

This project is a multi-year maintenance project to resurface parking lots at various City facilities. The projects involve complete resurfacing, sealing and striping.

Strategic Goal Advancement:

Parking lots will require ongoing preventive repair and maintenance.

Revisions from Previous Year:

Project has been updated to reflect the parking lot resurfacing cycle.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$540,000	\$92,000	\$245,000	\$250,000	\$265,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$360,000	\$92,000	\$245,000	\$250,000	\$265,000
Capital Expenditures	\$180,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$360,000	\$92,000	\$245,000	\$250,000	\$265,000
(408) Golf Course Fund	\$180,000	\$0	\$0	\$0	\$0



Library Chiller Replacement

Project Number: 143
Project Status: Funded

Project Driver: Capital Renewal

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:

The Library utilizes two water-cooled chillers to provide chilled water to the various air conditioning systems being operated in the building. These chillers 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$540,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$540,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$540,000	\$0	\$0	\$0	\$0



Elevator Renovations

Project Number: 144
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Revisions from Previous Year:

Removed the City Hall elevator repairs in FY 2023 due to the City Hall replacement project.

Funding Breakdown:

ELINID	EV 2222	EV 0004	EV 2005	EV 0006	EV 0007
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$204,800	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$204,800	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$204,800	\$0	\$0	\$0	\$0



City of Largo Solar Installation Program

Project Number: 244
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 2

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:

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: FY 2024 – The Largo Public Library is going to need a roof replacement. By 2024 the two sections of that room (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.

FY 2025 – After the Largo Public Library roof is replaced, this 150 KW solar system will be added to the Library roof.

FY 2026 – In Public Works, The Streets and Stormwater building will need to be retrofitted as per the results of our annual roofing inspection. While retrofitting, the roof vendor would also look to add a 150 KW solar system. The Environmental Services Warehouse Solar Array would also occur in this year.

FY 2027 – Fire Station 41's roofing system has held up well over the past 10 years. Upon recent inspection, the contractor has recommended that in approximately 2026 the roof coating will need to be redone. 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 in FY 2026, the installation of a parking lot solar array and vehicle charging station is also proposed.

Strategic Goal Advancement:

A comprehensive solar installation program coupled with an energy reduction program will optimize the outcome to meet the City's 2035 goal.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$725,000	\$442,900	\$796,200	\$758,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$725,000	\$442,900	\$796,200	\$758,000
Subtotal Total By Fund					
(001) General Fund	\$0	\$725,000	\$442,900	\$596,200	\$441,000
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$200,000	\$317,000



Old City Hall Demolition & Site Work

Project Number: 250
Project Status: New

Project Driver: Capital Renewal

Project Score: 3
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. A new City Hall will be constructed as identified in CIP Project Number 1: Municipal Center and Parking Garage. In order to make the Police Department property autonomous, a few changes will need to occur. The Demolition includes lead and asbestos surveys as well as design and construction. The Chiller Plant will need to be addressed. Police Department building rehabilitation is necessary. There is a need for sanitary sewer collection system, electric/potable/reclaimed water and stormwater outfall realignment. Boundary survey costs are included in the estimate along with re-plat costs.

Strategic Goal Advancement:

Proper disposition is necessary now that old City Hall has reached the end of its life expectancy.

Revisions from Previous Year:

N/A

Funding Breakdown:

9					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$553,000	\$1,985,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$153,000	\$0	\$0	\$0
Capital Expenditures	\$0	\$400,000	\$1,985,000	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$553,000	\$2,615,000	\$0	\$0



Flooring Replacement, Community Center

Project Number: 253
Project Status: New

Project Driver: Capital Renewal

Project Score: 2

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 priority order:

- 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. Estimated cost of replacing the mondo floors is \$100,000 for the three rooms.
- 2) The Ballroom floor is the largest project. The flooring has been repaired in areas where moisture damaged the flooring. It has also been re-sealed and polished. However, there are still divots in the wood floor that can cause trip hazards. The estimated cost to replace this flooring is \$250,000.
- 3) The carpeting in Room D, the card room and the game room is also wearing from age. The estimated cost is \$50,000.

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 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$100,000	\$250,000	\$50,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$100,000	\$250,000	\$50,000
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$100,000	\$250,000	\$50,000



Highland Family Aquatic Center Improvements

Project Number: 256
Project Status: New

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 and 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 cool 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

9					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$500,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$500,000	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$500,000	\$0	\$0



City Wide HVAC Replacements

Project Number: 261
Project Status: New

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. In FY 23, the Historic Feed Store building containing a 10-ton air handler with two 5-ton condensers system replacement for a projected total cost of \$36,000 will be replaced. In FY 24, the Environmental Services Administration HVAC system containing two 20-ton condensing units and two 20-ton air handler units will be replaced, with a total estimated cost of \$227,800. 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. In FY 25, the Highland Complex needs two 130-ton Chiller units replaced, with an estimated cost of \$333,000. This unit exceeds its useful life expectancy and multiple rust spots on the compressors have to be sanded down and painted in an attempt to prevent the spread. The building is also in need of five air handler unit replacements. Best practice is to change out both systems when it is needed, to maintain the efficiency of the system. The five air handler unit (AHU) and two CPAC units. The total estimated cost is \$45,000. In FY 27, the Emergency Operations Center HVAC system needs to be replaced. This includes a 10-ton Outside air system, 20-ton split system Air Handler, and two Condensers, costing approximately \$142,000.

Strategic Goal Advancement:

If this plan is approved, Public Works will begin systematically replacing outdated HVAC equipment being in FY23. Each year Public Works would like to have 1-3 building systems replaced.

Revisions from Previous Year:

N/A

Funding Breakdown:

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FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$36,000	\$358,800	\$588,800	\$45,000	\$142,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$36,000	\$358,800	\$588,800	\$45,000	\$142,000
Subtotal Total By Fund					
(001) General Fund	\$36,000	\$131,000	\$588,800	\$45,000	\$142,000
(401) Wastewater Operations Fund	\$0	\$227,800	\$0	\$0	\$0



Police Department Chiller Replacement

Project Number: 300
Project Status: New

Project Driver: Strategic Plan

Project Score: 4
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:

With Horizon on West Bay finally coming to fruition we are going to need to have the Chillers for the Police Department downsized. We will need to reduce the size of the chillers that were cooling the old city hall and PD from two 240-ton units to two 75-ton units. Cost estimates 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, the city will be looking at a total cost of approximately \$964,000 in 2022. For inflation and contingency, the budget should be increased 10% for each line item, with an additional 5% contingency. This would bring the grand total to approximately \$1,142,300.

Strategic Goal Advancement:

This goal will be achieved by downsizing the system to the proper size to support the Police Department building.

Revisions from Previous Year:

N/A

Funding Breakdown:

9					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$1,142,300	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,142,300	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$1,142,300	\$0	\$0	\$0





Community Streets - Gladys St

Project Number: 19
Project Status: Funded
Project Driver: Strategic Plan

Project Score: N/A
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 PC03 consists of 0.96 miles of schedules pavement improvements. The project scope includes pedestrian, bicycle, sidewalk, sewer, stormwater infrastructure and water quality improvements. Pavement improvement scope consists of major rehabilitation and reconstruction. The overall project scope was reduced due to funding constraints but will remain on schedule. Multimodal improvements will be added in a second phase.

Strategic Goal Advancement:

This project will improve community streets to provide safe and efficient routes from neighborhoods to local destinations.

Revisions from Previous Year:

The construction has been rebudgeted from FY 2022 to FY 2023 for this project to allow Pinellas County the time to complete their design and construction for potable water, also located on Gladys St.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,710,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,710,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$304,000	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$1,406,000	\$0	\$0	\$0	\$0



Community Streets - 20th St NW

Project Number:21Project Status:FundedProject Driver:Strategic Plan

Project Score: N/A
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 group PC05 consists of 0.44 miles of schedules pavement improvements. The project scope includes pedestrian, bicycle, sidewalk, stormwater infrastructure and water quality improvements.

Strategic Goal Advancement:

This project will improve community streets to provide safe and efficient routes from neighborhoods to local destinations.

Revisions from Previous Year:

Due to unforeseen delays that occurred during the design phase of this project, construction will have to be deferred to FY 2023, until the design phase of the project is completed.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$328,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$328,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(101) Transportation Impact Fee (TIF) District 7	\$155,000	\$0	\$0	\$0	\$0
(105) Multimodal Impact Fee District 7	\$161,000	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$12,000	\$0	\$0	\$0	\$0



Neighborhood Roadways - 127th Ave N (TR03)

Project Number: 27
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

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 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.

Revisions from Previous Year:

Funding constraints led to construction being deferred to FY 24

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$3,560,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$3,560,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$1,657,000	\$0	\$0	\$0
(132) Stormwater Fund	\$0	\$1,903,000	\$0	\$0	\$0



Neighborhood Roadways - Stratford Dr (TR72)

Project Number: 28
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 4

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 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.

Revisions from Previous Year:

The FY 2023 change request updates the budget for the Neighborhood Roadways - Stratford Dr (TR72) project.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$572,000	\$0	\$2,648,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$572,000	\$0	\$2,648,000	\$0	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$80,000	\$0	\$375,000	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$115,000	\$0	\$534,000	\$0	\$0
(101) Transportation Impact Fee (TIF) District					
7	\$8,000	\$0	\$0	\$0	\$0
(401) Wastewater Operations Fund	\$56,000	\$0	\$257,000	\$0	\$0
(132) Stormwater Fund	\$313,000	\$0	\$1,448,000	\$0	\$0



Neighborhood Roadways - Valencia Dr S (TR02)

Project Number: 29
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

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.

Revisions from Previous Year:

The FY 2023 change request moves the construction of the Valencia Drive project from FY 2022 to FY 2023 and allocates additional funding for the project.

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					
(132) Stormwater Fund	\$926,000	\$0	\$0	\$0	\$0
(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



Neighborhood Roadways - 16th St NW (TR26)

Project Number: 30
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 4

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 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

9					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$244,000	\$0	\$1,255,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$244,000	\$0	\$1,255,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$144,000	\$0	\$739,000	\$0
(132) Stormwater Fund	\$0	\$100,000	\$0	\$516,000	\$0



Downtown Community Streets - 4th St NW

Project Number: 32
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 100 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:

Multimodal improvements to the 4th Street NW corridor were ranked among the highest priorities in the Downtown Largo Multimodal Plan (January 2011). The Downtown Multimodal Plan is the framework for improving quality of life in Downtown Largo through a paradigm shift that takes people out of their personal automobiles and allows them to safely travel by foot, bicycle, or transit throughout the area. The goals of the Multimodal Plan not only maximize Largo's investments in the transportation system to satisfy future needs, but also make the Plan achievable, representing how the community wants to move forward. Goals of the plan:

- Provide increased transportation capacity through multimodal improvements
- Provide a prioritized list of multimodal transportation needs that support the development and redevelopment goals of the Strategic Plan
- Build upon the Community Streets system with new connections that promote bicycle and pedestrian travel
- · Identify public transit needs that promote ridership with efficient and convenient service
- · Identify multimodal transportation needs that both promote and support transit oriented development
- Identify steps to implement and fund recommendations over time
- Use public comments to generate multimodal strategies

This project has been programmed to coordinate with the planned City Hall project. It includes upgrading substandard sidewalk sections and filling sidewalk gaps, creating a shared bike lane along the corridor, and upgrading intersection treatments to improve safety for bicyclists and pedestrians from West Bay Drive to Rosery Road. A multi-use path (bicycle and pedestrian use only) will be constructed along the corridor from 8th Avenue NW to Rosery Road.

Strategic Goal Advancement:

Creation of continuous sidewalk, intersection safety improvements, and signage and street marking for bicyclists improves the Downtown multimodal network by making the community feel safer walking and cycling between West Bay Drive and Rosery Road. Improvements also develop the multimodal network by providing access to Pinellas Trail connections via 4th Avenue NW, 8th Avenue NW, and Rosery Road. The project includes signalization improvements at West Bay Drive

Revisions from Previous Year:

The FY 2023 change request increases the construction budget for widening 4th St NW from West Bay Drive to 1st Ave NW. The added budget to underground electric and telecom utilities on the east side of 4th St from West Bay Drive to 1st Ave NW is also included in the request.



Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,907,800	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,907,800	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,511,000	\$0	\$0	\$0	\$0
(102) Transportation Impact Fee District (TIF) 7A	\$66,500	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$188,000	\$0	\$0	\$0	\$0
(105) Multimodal Impact Fee District 7	\$142,300	\$0	\$0	\$0	\$0



Community Streets - Rosery Rd NE(2) (PC04/PC10)

Project Number: 118

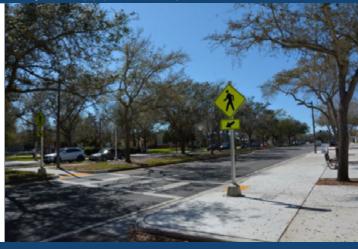
Project Status: Funded Grant-seeking/eligible

Project Driver: Strategic Plan

Project Score: 4

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 0.83 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 preventative maintenance and rehabilitation.

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.

Revisions from Previous Year:

(1) Eliminated storm drainage pipe replacement (2) Changed from bike lanes to 10 ft wide multi-use path (3) Eliminated curb & gutter on the north side (4) Added four 12 x 200 ft raised, vegetated medians



Neighborhood Roadways - Regina Dr (TR14)

Project Number: 126
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 4

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 TR14 consists of 1.18 miles of scheduled pavement improvements. The project scope includes sidewalk repairs, sewer/stormwater infrastructure improvements, 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$821,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$821,000	\$0	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$572,000	\$0	\$0
(132) Stormwater Fund	\$0	\$0	\$172,000	\$0	\$0
(105) Multimodal Impact Fee District 7	\$0	\$0	\$77,000	\$0	\$0



Neighborhood Roadways - 112TH Ave (TR81)

Project Number: 127
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

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 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$440,000	\$0	\$2,266,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$440,000	\$0	\$2,266,000	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$115,000	\$0	\$589,000	\$0
(132) Stormwater Fund	\$0	\$325,000	\$0	\$1,677,000	\$0



Neighborhood Roadway - East Rosery Rd (SL02)

Project Number: 155
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 20 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.

Revisions from Previous Year:

The FY 2023 change request updates the budget for the Neighborhood Roadways - East Rosery Rd (SL02) to meet current ADA standards and will improve pedestrian safety and mobility.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$398,900	\$0	\$1,729,800	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$398,900	\$0	\$1,729,800	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$398,900	\$0	\$1,729,800	\$0	\$0



Annual Pavement Rehabilitation Program

Project Number: 173
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: Invest in Quality Public Infrastructure

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.

Revisions from Previous Year:

Funding has been added for 5th year.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$400,000	\$400,000	\$400,000	\$400,000	\$150,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Capital Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$0
(130) County Gas Tax (CGT) Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000



Clearwater/Largo Road Multimodal Improvements

Project Number: 192
Project Status: Funded

Project Driver: Strategic Plan

Project Score: 4

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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$150,000	\$800,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$150,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$800,000	\$0	\$0	\$0
Subtotal Total By Fund					
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$150,000	\$800,000	\$0	\$0	\$0



Safe Routes to School Grant - Mildred Helms Elementary School Area

Project Number: 214

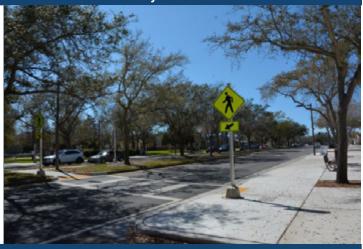
Project Status: Funded Grant-seeking/eligible

Project Driver: Strategic Plan

Project Score: 4

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 in 2020. 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

•					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$271,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$271,000	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$271,000	\$0	\$0



Pavement Work Plan - Wilcox Road to 8th Avenue SW

Project Number: 271
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 (\$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, programmed for reconstruction in FY 2022 and 2024, respectively. 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$944,800	\$0	\$4,407,800
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$944,800	\$0	\$4,407,800
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$400,000	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$507,600	\$0	\$4,200,000
(132) Stormwater Fund	\$0	\$0	\$37,200	\$0	\$207,800



West Bay Drive Pedestrian Improvements

Project Number: 274
Project Status: New

Project Driver: Strategic Plan

Project Score: 4

Estimated Useful Life: 30-50 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:

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 would include:

- -14th St/West Bay DR Pedestrian Crossing Improvements (est. \$75,000)
- -Publix Center Pedestrian Crossing Improvements (est. \$55,000)
- -Clearwater-Largo Rd/West Bay Dr Crossing Improvements (est. \$162,000)
- -4th St/West Bay Dr Crossing Improvements: (est. \$75,000)
- -Pedestrian-scale Streetlights in the Medical Arts District (est. \$330,000)
- -Sidewalk/ADA improvements in the Medical Arts District (\$250,000)

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.

Revisions from Previous Year:

N/A

Funding Breakdown:

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FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$0	\$0	\$947,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$947,000
Subtotal Total By Fund					
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$0	\$0	\$0	\$947,000





Fencing Replacement, Multi-year

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.

Revisions from Previous Year:

The condition of fencing throughout the Recreation, Parks and Arts inventory was evaluated and an update of funding and order of when each fence needs replacement has been provided in the Change Request.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$80,000	\$280,000	\$100,000	\$100,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$80,000	\$280,000	\$100,000	\$100,000	\$0
Subtotal Total By Fund					
(001) General Fund	\$80,000	\$280,000	\$100,000	\$100,000	\$0



Playground Replacement

Project Number: 43
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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. The total anticipated replacement value of the playground system is over \$2,700,000 over the next 15 years. 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, Merrygo-rounds and other action features). This project is ongoing, each playground is evaluated annually to determine repair and replacement needs. Locations scheduled for replacement include: Datsko (2021), McMullen (2021), Southwest Rocks/Net (2022), Highland VPK (2024).

Strategic Goal Advancement:

By providing safe, modern, and fun playground equipment for families and their children to enjoy.

Revisions from Previous Year:

The FY 2023 change request updates the annual playground replacement cycle. Primarily, the change request is focused on the replacement of the Largo Central Park playground. This project includes the replacement of the artificial turf as well as all the playground equipment. The second change is to add updates to the McGough Nature Parks playground. The current playground is over five years old and includes three play features - a teepee structure, a zip line, and a balancing spinner. The original swing set is still operational as part of the playground as well. The proposed project is to replace the balancing spinner with a playground piece that has more play features than just one. While the zip line is a very popular activity, visitors crave more play opportunities and often utilize the balancing spinner inappropriately causing safety concerns. Also, staff recommends updating the swings with more inclusive options for children in wheelchairs. The playground is located in an area within the park, away from the nature center and not impacted by proposed boardwalk renovations. Other changes include the moving of the Highland VPK playground to FY 2027, and adding the replacement and improvements to the McGough playground for FY 2025.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$50,000	\$2,000,000	\$30,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$50,000	\$2,000,000	\$30,000
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$50,000	\$0	\$30,000
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$2,000,000	\$0



Woodrow Park Area Improvements

Project Number: 248
Project Status: New

Project Driver: Strategic Plan

Project Score: 2

Estimated Useful Life: 30 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 Recreation, Parks and Arts and Community Development Departments are working together to identify community needs that qualify for Community Development Block Grant (CDBG) funding that is currently available to the City. In FY 2021, a committee of staff from Community Development, Recreation, Parks and Arts and Engineering identified some needed improvements within and nearby Woodrow Park. This project is a collaborative effort to enhance services, amenities and infrastructure in Woodrow Park and surrounding area. Staff have identified the following improvements as options and ideas for the park and neighborhood:

- Lighting improvements within the neighborhood
- A barrier wall or fence between the park and neighboring mobile home park. This wall/fence may also serve as a public art project
- Reconstruction of the basketball courts
- Additional playground equipment, especially an inclusive piece allowing all children to use it
- Addition of outdoor exercise equipment
- Possible sidewalk improvements to enhance connectivity to the park

The project will be included in the FY 2022-2023 CDBG Action Plan with additional funding listed on the Alternate Projects List. Should additional funding be available from CDBG or other grant sources, the scope could address additional components identified by residents.

Strategic Goal Advancement:

This multi-disciplinary project addresses the Woodrow Park/downtown community with improved park space, pedestrian access, lighting, and safe roadway needs. The scope of this project will be driven by input from residents and businesses in the surrounding area to Woodrow Park. Street lighting improvements are also expected to improve pedestrian walkability/safety and crime prevention through Environmental Design in the downtown to better connect the neighborhood with the commercial areas and recreation amenities.

Revisions from Previous Year:

N/A

Funding Breakdown:

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FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$300,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$300,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(120) CDBG Fund	\$300,000	\$0	\$0	\$0	\$0





Church Creek Drainage Improvements Phase II and III

Project Number: 55
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:

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.

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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,750,000	\$0	\$175,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,750,000	\$0	\$175,000	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,750,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$0	\$0	\$175,000	\$0	\$0



Neighborhood Streets - Pocahontas Dr (TR16)

Project Number: 159
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 20 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.

Revisions from Previous Year:

The FY 2023 change request updates the budget for the Neighborhood Streets - Pocahontas Dr project. 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.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,030,000	\$4,611,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,030,000	\$4,611,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,030,000	\$4,611,000	\$0	\$0	\$0



Annual Stormwater Pipe Replacement Program

Project Number: 186
Project Status: Funded

Project Driver: Service Demand Growth

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 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.

Revisions from Previous Year:

Funding added for the 5th year.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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					
(132) Stormwater Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



Venetian Gardens Drainage Improvements

Project Number: 188
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:

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.

Revisions from Previous Year:

Design costs shifted to FY 2022 to allow construction to be completed ahead of the FY 2023 wet season.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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					
(132) Stormwater Fund	\$618,000	\$0	\$0	\$0	\$0
(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



Allens Creek Best Management Practices Implementation

Project Number: 199
Project Status: Funded

Project Driver: Strategic Plan

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 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

9					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$466,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$466,000	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$466,000	\$0	\$0



Starkey Road Basin Best Management Practices Implementation

Project Number: 200
Project Status: Funded
Project Driver: Strategic Plan

Project Score: N/A
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 improve City infrastucture through the identification of best management practices to address drainage issues in the City of Largo.

Revisions from Previous Year:

The construction schedule of this project has shifted to FY 2023 due to additional time and funding required for the design phase.

Funding Breakdown:

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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



Clearwater Largo Rd Best Management Practices

Project Number: 197
Project Status: Funded
Project Driver: Strategic Plan

Project Score: N/A
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.

Strategic Goal Advancement:

This project will improve City infrastucture through the identification of best management practices to address areas that experience significant flooding.

Revisions from Previous Year:

Project construction shifted to FY 2023 due to additional time and funding required for the design phase.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$453,300	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$453,300	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$453,300	\$0	\$0	\$0	\$0



Alum Replacement Alternative Evaluation

Project Number: 215
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

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:

Determine Best Management Practices for water quality treatment. The current alum-based water treatment currently 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$200,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$200,000	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$200,000	\$0	\$0



Cross Bayou Best Management Practices Intergovernmental Project

Project Number: 216

Project Status: Funded Intergovernmental

Project Driver: Strategic Plan

Project Score: 4
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 we are 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:

Improve 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

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FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,334,700	\$1,085,000	\$6,800	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,334,700	\$1,085,000	\$6,800	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,334,700	\$1,085,000	\$6,800	\$0	\$0



Yellow Banks Grove and Yachthaven Estates Drainage Improvements

Project Number: 235
Project Status: New

Project Driver: Capital Renewal

Project Score: 2

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.

Revisions from Previous Year:

Evaluation is in FY 27 and the remainder of the project is out of the 5-year CIP window



Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$0	\$0	\$170,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$170,000
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$0	\$110,500
(132) Stormwater Fund	\$0	\$0	\$0	\$0	\$59,500



Stormwater Asset Management Priorities

Project Number: 263
Project Status: New

Project Driver: Capital Renewal

Project Score: 4

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. 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$603,600	\$436,300	\$241,400	\$6,896,500	\$6,909,100
Subtotal Total By Expenditure Type					
Operating Expenditures	\$143,400	\$229,300	\$241,400	\$1,239,700	\$1,252,300
Capital Expenditures	\$460,200	\$207,000	\$0	\$5,656,800	\$5,656,800
Subtotal Total By Fund					
(132) Stormwater Fund	\$603,600	\$436,300	\$241,400	\$6,896,500	\$6,909,100





Computer Server Replacement

Project Number: 60
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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:

Provides up to date servers that can increased capacity and provide faster processing power.

Revisions from Previous Year:

Beginning FY22, the traditional server replacement process has been refocused to an Enterprise Infrastructure Platform Philosophy. Under this model, fewer physical servers in total will be purchased, using virtualization software to enable more efficient use of server resources. Over the next few years, this will reduce the total number of servers in service, requiring less energy to run and maintain. For FY23, two servers will be purchased and added to the virtualized environment. Older servers will be retired and surpluses.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$150,000	\$120,000	\$300,000	\$260,000	\$150,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$150,000	\$120,000	\$300,000	\$260,000	\$150,000
Subtotal Total By Fund					
(001) General Fund	\$150,000	\$120,000	\$300,000	\$260,000	\$150,000



Enterprise Land Management System

Project Number: 237
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 15 Years

Additional FTEs: -



Strategic Goal:

1.2.3 - Provide modern, evolving technology that supports collaboration, automation, and a seamless user experience

Project Description:

A new Land Management System is needed for the City of Largo due to a change in service model, extremely poor technical support, sun-setting our current services and forced upgrade of TRAKIT by Central Square. A new system will ensure all areas of the City that deal with Land Management (permitting, economic development, inspections, etc.) have a single space to track, collaborate, and inform in a partnership with not only City employees, but citizens as well. A new platform will reduce the number of stand-alone applications that are used in other departments. It will also have the ability to integrate with other enterprise applications like the Geographic Information System (GIS) and Enterprise Resource Planning (ERP) system to save time and money based on the current manual business processes and workflows.

Strategic Goal Advancement:

The purpose of this project is to replace the current Land Management System, provided by the vendor Central Square, with a much more robust Enterprise Land Management system. The current platform has changed owners a few times since selection in 2015 and because of that some of the requirements outlined at that time were never met. A new system will be able to meet the needs of many departments in the City and eliminate the need for multiple software applications for proper land management and citizen support.

Revisions from Previous Year:

Updating fiscal year for implementation

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,500,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$375,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,125,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$93,800	\$0	\$0	\$0	\$0
(131) Construction Services Fund	\$1,406,200	\$0	\$0	\$0	\$0



Enterprise Asset Management Software Replacement

Project Number: 260
Project Status: New

Project Driver: Strategic Plan

Project Score: 2
Estimated Useful Life: 5

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. PW, ES, EN, FI and RPA are using the system now, and the IT Department is working to bring on other departments, as well as potential integrations with our 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 our 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 our 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).

Revisions from Previous Year:

New

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$750,000	\$250,000	\$250,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$250,000	\$250,000
Capital Expenditures	\$0	\$0	\$750,000	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$750,000	\$250,000	\$250,000





Public Works Vehicles

Project Number: 65
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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 vehiclwith pricing, suitability for use, and sustainability as factors in determining replacements.es within the City's fleet assigned to the Public Works department. Vehicles needs are re-evaluated annually.

Strategic Goal Advancement:

New vehicles require less maintenance and provide an opportunity for increased efficiency in the City's fleet.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Major expenses include Solid Waste vehicle replacements added in the fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$3,722,500	\$2,905,600	\$6,529,500	\$4,775,900	\$3,648,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,722,500	\$2,905,600	\$6,529,500	\$4,775,900	\$3,648,500
Subtotal Total By Fund					
(132) Stormwater Fund	\$1,731,300	\$1,061,000	\$1,654,100	\$736,100	\$46,400
(405) Solid Waste Fund	\$1,592,400	\$1,338,300	\$4,517,400	\$3,444,600	\$3,510,000
(001) General Fund	\$398,800	\$506,300	\$358,000	\$595,200	\$92,100



RPA Vehicles

Project Number: 66
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$308,300	\$256,300	\$480,200	\$507,200	\$415,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$308,300	\$256,300	\$480,200	\$507,200	\$415,500
Subtotal Total By Fund					
(001) General Fund	\$308,300	\$203,500	\$480,200	\$507,200	\$415,500
(408) Golf Course Fund	\$0	\$52,800	\$0	\$0	\$0



IT Vehicles

Project Number: 68
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$78,200	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$78,200	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$78,200	\$0	\$0



Community Development Vehicles

Project Number: 69
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$233,200	\$72,300	\$86,100	\$30,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$233,200	\$72,300	\$86,100	\$30,300
Subtotal Total By Fund					
(131) Construction Services Fund	\$0	\$83,400	\$28,600	\$59,000	\$0
(001) General Fund	\$0	\$149,800	\$43,700	\$27,100	\$30,300



Environmental Services Vehicles

Project Number: 70
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$663,300	\$366,900	\$977,600	\$242,100	\$905,900
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$663,300	\$366,900	\$977,600	\$242,100	\$905,900
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$663,300	\$366,900	\$977,600	\$242,100	\$905,900



Fire Rescue Vehicles

Project Number: 71
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Fiscal Year 2024 includes the replacement for Truck 42. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000	\$98,100
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000	\$98,100
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000	\$98,100



Police Vehicles

Project Number: 72
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$1,827,200	\$2,279,600	\$2,510,300	\$2,649,100	\$1,539,700
Subtotal Total By Expenditure Type					
Operating Expenditures	\$50,000	\$55,000	\$50,000	\$50,000	\$55,000
Capital Expenditures	\$1,777,200	\$2,224,600	\$2,460,300	\$2,599,100	\$1,484,700
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,777,200	\$2,224,600	\$2,460,300	\$2,544,100	\$1,484,700
(001) General Fund	\$50,000	\$55,000	\$50,000	\$105,000	\$55,000



Engineering Services Vehicles

Project Number: 136
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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 Services 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.

Revisions from Previous Year:

Updated annually with revised costs and additional replacements in fifth year. Light duty field vehicles will be replaced with hybrid & alternate-fueled vehicles when up for replacement.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$27,800	\$127,100	\$88,500	\$30,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$27,800	\$127,100	\$88,500	\$30,300
Subtotal Total By Fund					
(132) Stormwater Fund	\$0	\$27,800	\$0	\$29,500	\$0
(001) General Fund	\$0	\$0	\$127,100	\$0	\$0
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$59,000	\$30,300



Solid Waste Vehicles

Project Number: 303
Project Status: New

Project Driver: Service Demand Growth

Project Score: N/A
Estimated Useful Life: 6 Years
Additional FTEs: -



Strategic Goal:

2.1.2. - Ensure safe conditions through proactive maintenance and investment in City infrastructure

Project Description:

The Solid Waste Division is adding a frontloader and rolloff vehicle to the City fleet. Both of the commercial programs have seen a large increase in the number of new customers needing service due to the new construction within the City. A strategic initiative was put in place to account for construction that has been built, in the process of being built, and/or in the planning phase of being built. The majority of projects are large commercial complexes or high rise commercial projects. During the construction phase of these projects, it adds to the rolloff program for services needed. When they are completed they need either a compactor or several frontloader containers for service. As an example, Horizon will add four compactors when it is completed and the project next to Horizon will also add four new compactors needing service. Due to a change from two person rearloaders to one person claw trucks, there will be staff available to operate the new vehicles, without having to add additional personnel.

Strategic Goal Advancement:

Additional vehicles will allow the Public Works (PW) department to collect and transport waste from City businesses, in a timely, responsible manner by giving PW the ability to add collection routes and reduce the department's usage of overtime.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$662,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$662,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(405) Solid Waste Fund	\$662,000	\$0	\$0	\$0	\$0





WWRF Non-Surface Water Effluent Disposal Project

Project Number: 77

Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

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, initially, remained the sole remaining alternative, 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. The City later decided to shift from Deep Injection wells to Aquafer Storage and Recovery. Design funding for potential aquifer storage and recovery is proposed for FY 2023 and construction will be contingent upon the availability of future wastewater dollars

Strategic Goal Advancement:

Proactively anticipating State of Florida legislation that eliminates WWRF effluent discharges to surface water bodies, this project will seek to maintain future permit discharge compliance and improve water quality in Tampa Bay.

Revisions from Previous Year:

The FY 2023 change request seeks additional funding to allow for the construction of two Deep Injection Wells to be compliant with Senate Bill 64 (elimination of surface water discharges).



Funding Breakdown:

<u> </u>					
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$3,200,000	\$0	\$0	\$17,891,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,200,000	\$0	\$0	\$17,891,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$1,500,000	\$0	\$0	\$12,625,000	\$0
(403) Wastewater Connection Fees	\$1,700,000	\$0	\$0	\$5,266,000	\$0



LS 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 will implement a preliminary engineering analysis that involves identification of stormwater inflow and groundwater infiltration (I/I) sources, provides recommendations for I/I abatement projects, assists in I/I abatement, and documents I/I flow reduction. In FY 2022, I/I abatement improvements will take place.

Strategic Goal Advancement:

Reduction in I/I to mitigate sanitary sewer overflows in the wastewater system.

Revisions from Previous Year:

Project timing shifted in to assist in the City being compliant with its consent decree by December 2022. The project now takes place in FY 22.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$175,000	\$1,400,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$175,000	\$1,400,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$175,000	\$1,400,000	\$0	\$0	\$0



LS 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:

FY 2022 Phase 1: Consulting services I&I evaluation

FY 2023 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.

Revisions from Previous Year:

Pushes the I&I evaluation back to FY 22 and construction is pushed back FY 24.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$300,000	\$2,500,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$300,000	\$2,500,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$300,000	\$2,500,000	\$0	\$0	\$0



Lift Station(s) Flood Plain Mitigation

Project Number: 172
Project Status: Funded

Project Driver: Capital Renewal

Project Score: N/A
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 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, and 47. Included in the Preliminary Engineering phase will be a task to determine the feasibility to add emergency power generation to each site if space is available. Construction and construction inspection services are scheduled for FY 2023.

Strategic Goal Advancement:

This project will prevent potential sanitary sewer overflows and ensure the continuity of lift station operations.

Revisions from Previous Year:

Design and construction shifted from FY 2022 to FY 2023 due to unforeseen setbacks, including changes in consultant project management, design delays, and the inability to obtain necessary easements.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$4,300,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$4,300,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$4,300,000	\$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. Design funding will be programmed into Fiscal Year (FY) 2025 and Construction funding in FY 2026

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.

Revisions from Previous Year:

Construction has been deferred beyond FY 26 due to fund balance constraints

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$145,000	\$600,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$145,000	\$600,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$145,000	\$600,000	\$0



Pinellas County - West Bay Drive Complete Streets Joint Project Agreement

Project Number: 212

Project Status: Funded Intergovernmental

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:

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:

- Replacement of 3,800 feet of sanitary sewer piping and 18 manholes from 20th Street SW to 12th Street SW.
- Prorated cost-sharing of the multi-modal improvements and low maintenance/irrigation landscaping.

The current sanitary sewer pipe has an expected 50-60 year life expectancy and is estimated to be 50 years old. A Fiscal Year (FY) 2018 inflow and infiltration evaluation indicates the pipe is experiencing spiral cracking. The full replacement would reduce maintenance and future road closures along this busy roadway. Executing this JPA in FY 2023 will allow Pinellas County to solicit a construction contract that includes multi-modal improvements and the replacement of City-owned sewer assets. The wastewater component of this \$4,841,000 project is \$3,376,000. The non-wastewater component is \$1,472,000.

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 not only benefits Largo businesses and residents, it affords the City a rare opportunity to replace the aging clay pipe sanitary sewer collection system under the road. Complete replacement now avoids future road closures. New sanitary sewer assets will also greatly reduce the amount of time the Environmental Services Department staff will spend working near fast-moving traffic.

Revisions from Previous Year:

N/A



Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$5,360,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$5,360,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$3,077,000	\$0	\$0	\$0
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$2,184,000	\$0	\$0	\$0
(112) Tree Impact Fee Fund	\$0	\$99,000	\$0	\$0	\$0



20th Street SW Sanitary Sewer Siphon Replacement

Project Number: 229
Project Status: Funded
Project Driver: Strategic Plan

Project Score: 4

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 in Fiscal Year (FY) 2024 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. The construction phase will take place in FY 2026.

Strategic Goal Advancement:

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.

Revisions from Previous Year:

The FY 2023 change request updates and realigns the 20th Street SW Siphon Replacement Project with the West Bay Drive Complete Streets sanitary sewer replacement. Design funding was provided in FY 2022 and is being removed from the FY 2024 budget. FY 2026 Construction funding is requested for FY 2023 (in lieu of 2026) to align with Pinellas County's Complete Streets bidding.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$1,700,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,700,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$1,700,000	\$0	\$0	\$0



Wastewater Collection System Flow Monitoring

Project Number: 230
Project Status: New

Project Driver:

Project Score: Strategic Plan
Estimated Useful Life: 15 Years

Additional FTEs: 1



Strategic Goal:

1.1.2. - Utilize water management practices that rehabilitate the health of our waterways

Project Description:

The Fiscal Year (FY) 2021 Clean Water Act Settlement Agreement requires the City to expand its Wastewater Collection System flow monitoring program from four (4) lift station basins to fourteen (14) basins in FY 2023. Flow monitoring is an essential procedure to collect data for evaluating and characterizing wet-weather and dry-weather flow conditions in sanitary sewer collection systems. Real-time use of the data for supporting operational decision-making/optimization such as:

- rainfall derived infiltration and inflow (RDII) characterization and quantification;
- · developing and calibrating hydraulic models;
- · capacity assessment and overflow baselining;
- · operation and maintenance activities.

A flow monitoring program requires reliable rainfall data with the proper resolution for wet-weather flow data analyses. The City will be able to benefit from a no-cost rainfall monitoring system already in place at six Largo fire stations. A flow monitoring program also requires flowing monitoring equipment, software, and personnel resources to install, operate, maintain, and collect/analyze data. As of FY 2021, the Environmental Services Department has relied on consultant services to run the flow monitoring program at Lift Stations 2, 3, 16, and 39. A financial analysis of the flow monitoring program determined with the additional ten locations established in FY 2023, the total program cost would decrease substantially by transitioning from consulting services to one new position (1 FTE) and the procurement of flow monitoring software.

In conclusion, this project would add flow monitoring capability to ten lift station basins, fund 180 days of consultant services, add one (1) FTE to the Environmental Services Department, and procure flow monitoring software.

Strategic Goal Advancement:

Develop a comprehensive understanding of locations with excessive I&I in the collection system and develop future prioritized abatement projects.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$841,000	\$40,000	\$40,000	\$40,000	\$40,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$841,000	\$40,000	\$40,000	\$40,000	\$40,000
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$841,000	\$40,000	\$40,000	\$40,000	\$40,000



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 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. 1 will be updated with a more specific location 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 will be completed in FY 2026. Funding for the I&I abatement improvements will be requested for the following fiscal year.

Strategic Goal Advancement:

Comprehensive rehabilitation of the basin's collection system.

Revisions from Previous Year:

FY 2027 Inflow and Infiltration (I&I) corrective action funding for the 1st priority Clean Water Act litigation basin project.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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



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 will be completed in FY 2026. Funding for the I&I abatement improvements will be requested in the following fiscal year.

Strategic Goal Advancement:

Comprehensive rehabilitation of the basin's collection system.

Revisions from Previous Year:

FY 2027 Inflow and Infiltration (I&I) corrective action funding for the 2nd priority Clean Water Act litigation basin project.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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



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 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. 3, will be updated with a more specific location 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 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 planned 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:

Comprehensive rehabilitation of the basin's collection system.

Revisions from Previous Year:

N/A

Funding Breakdown:

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FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$0	\$0	\$300,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$300,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$300,000



Solids Processing - Replace Belt Filter Press Equipment

Project Number: 255
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

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 we contract 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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$0	\$0	\$2,000,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$2,000,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$2,000,000



Denitrification Blower Replacement

Project Number: 258
Project Status: New

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 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.

The blowers currently operational are over 25 years old.

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.

Revisions from Previous Year:

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$750,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$750,000	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$750,000	\$0	\$0



Lift Station 41 Force Main Replacement

Project Number: 259
Project Status: New

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:

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.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$0	\$0	\$0	\$2,328,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$2,328,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$2,328,000	\$0







City Logistics Warehouse Construction

Project Number: 2

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: 1

Estimated Cost: \$3,000,000 **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:

The City of Largo's Operational Departments have a number of storage area deficiencies. The Public Works Department needs storage for emergency supplies, the Fire Rescue and Police Departments needs storage for backup apparatus and equipment, and the Parks and Arts Divisions need storage for supplies as well. The City discussed building a warehouse facility to provide space for these departments near the fire training tower in the south Public Works storage yard.

This building would be similar in size and scope as the new ES Warehouse recently constructed. There would be 10,000 square feet of storage space, a small office area, and the building would be wind rated for emergency use. There is the potential to coordinate this project in conjunction with the Public Works Complex Reconstruction project.

Strategic Goal Advancement:

N/A

Revisions from Previous Year:

N/A



Biosolids Process Improvements and Building Hardening

Project Number: 13

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

Estimated Cost: \$12,000,000 Estimated Useful Life: 35 Years

Additional FTEs: -



Strategic Goal:

2.1.1. - Utilize comprehensive asset management strategies to optimize life-cycles of City infrastructure

Project Description:

The Biosolids building is a metal industrial building. It houses operating components used to convert wastewater solids into fertilizer. Due to the essential nature of the facility and the potential for damage during a hurricane, The city performed a study to assess the structural performance of the building during a Cat. 3 hurricane. Based on the results, the scope for this project will include either 1) structural mods to the existing building, including the roofing, walls, all structural bracing, replacement of doors, windows, louvers, and fans, or 2) replacement of the the entire building.

The City also wants to improve the pelleting process by replacing old inefficient equipment and improve energy efficiencies by upgrading the air drying system. An additional goal is to reconfigure portions of the system to increase ease of maintenance and improve worker safety.

Strategic Goal Advancement:

Project will ensure operations continue during and after a storm event, replace aging equipment, reduce operating cost, ind improve safety.

Revisions from Previous Year:

N/A



Southwest Recreation Outdoor Restroom Replacement

Project Number: 100

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

Estimated Cost: \$400,000 **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, over 35 years old and has reached the end of it's life cycle. The inside of the restrooms is in need of major renovations to update the fixtures, lighting, and flooring. The restroom is located away from the outdoor basketball courts and athletic fields in a section of the park not well let. Staff recommend placing a new restroom in the area near those facilities. This will service the patrons who need it most, as well as deter inappropriate activities that occur in the current location because it is positioned more into the park where there is less activity in the evenings.

The total project cost involves the construction of a restroom building near the athletic fields and basketball courts, creating access to utilities such as sewer, water and electric, renovation of the existing building for parks storage or adding parks storage to the new restroom building.

Strategic Goal Advancement:

The current building is the original, and is almost 40 years old. It was identified for replacement over 5 years ago, and has been in an unfunded state due to the high cost estimates to move the location. 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. Moving the restroom will provide better, safer services for park patrons.

Revisions from Previous Year:

N/A



Library Flooring Renovations

Project Number: 226

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

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 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 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 our award-winning Library looks fantastic and continues to inspire community pride.

Revisions from Previous Year:

N/A



McGough Nature Center Reconstruction

Project Number: 227

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

Estimated Cost: \$3,000,000 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 next 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.

Revisions from Previous Year:

N/A



Police Communications Center Relocation and Property Enhancements

Project Number: 275

Project Status: Unfunded

Project Driver: Service Demand Growth

Project Score: 2

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 our current communications would be used to accommodate the overcrowding and lack of available space as our 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 our facilities and property provide for future expansion, efficiencies in deployment and security of expensive assets.

Revisions from Previous Year:

N/A





CRD Neighborhood Streets - 10th St NW Extension

Project Number: 31

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$295,000
Estimated Useful Life: N/A
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 would extend the northern portion of 10th Street NW from Braginton Street to Hudson Street. As part of the Bayside Court development, the developer will reconstruct Hudson Street to an urban section including sidewalk, drainage, asphalt pavement and streetscape improvements. Connecting 10th Street NW to this improved section of roadway will provide residents in the surrounding neighborhoods with direct bicycle and pedestrian access to Hudson Street, and beyond to the Clearwater-Largo Road corridor. The extension of this road will fill an existing gap in the downtown grid network and will create an important neighborhood connection to downtown amenities and services. This project is unfunded pending the purchase of a previously vacated right-of-way.

Strategic Goal Advancement:

The project will provide improved multimodal connections to residents in that neighborhood and provide a more connected street network.

Revisions from Previous Year:

N/A



Unpaved Roads

Project Number: 35

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

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:

Re-construction of roads where only unpaved roads exist while promoting water quality improvements by implementing pervious pavement.

Revisions from Previous Year:

N/A



142nd Ave N/16th Ave SW Multimodal Connector

Project Number: 133

Project Status: Unfunded Intergovernmental

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$18,000,000

Estimated Useful Life: N/A
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.

Revisions from Previous Year:

N/A



Community Streets - Tall Pines Dr (SL06)

Project Number: 156

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$1,392,000 Estimated Useful Life: 20 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.

Revisions from Previous Year:

N/A



Neighborhood Streets - Valencia Dr (TR02)

Project Number: 158

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$1,617,000 Estimated Useful Life: 20 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's roadway pavement surfaces (280 lane miles) are a vital community asset with a total replacement value of over \$60 million. 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.

Paving group TR02 consists of 0.68 miles of scheduled pavement improvements. The TR02 area includes Valencia Drive (inclusive of Valencia Drive N, S, E & W) and Madrid Drive. The project scope includes pavement, pedestrian and drainage improvements. Pavement improvement scope consists of full reconstruction. ADA improvements will be evaluated and completed with this project. The drainage infrastructure will be evaluated and required improvements will be addressed. 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.

Revisions from Previous Year:

N/A



Neighborhood Streets - Oakdale Lane (TR19)

Project Number: 161

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$2,097,000 **Estimated Useful Life:** 20 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.

Revisions from Previous Year:

N/A



Neighborhood Streets - Shore Drive (TR43)

Project Number: 162

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$4,307,000 **Estimated Useful Life:** 20 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.

Revisions from Previous Year:

N/A



Neighborhood Streets - Willowbrook Drive (TR76)

Project Number: 163

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$4,356,000 **Estimated Useful Life:** 20 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.

Revisions from Previous Year:

N/A



Neighborhood Streets - 133rd Avenue North (TR90)

Project Number: 164

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$1,606,000 Estimated Useful Life: 20 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.

Revisions from Previous Year:

N/A



Unpaved Alleys

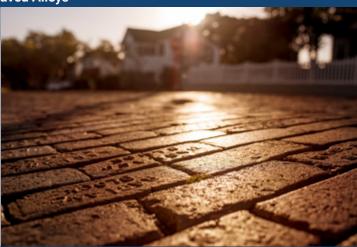
Project Number: 191

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$100,000 Estimated Useful Life: 50 Years Additional FTEs: 0.25



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.

Revisions from Previous Year:

N/A





Parkland Acquisition

Project Number: 52

Project Status: Unfunded

Project Driver: Service Demand Growth

Project Score: 1

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:

Provides the financial planning tool to gradually obtain the necessary resources to obtain land and provide expanded recreation services.

Revisions from Previous Year:

N/A



Lake Villa Park Boardwalk

Project Number: 129

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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:

Provides additional features to make the Lake villa board a welcoming and desirable place to visit.

Revisions from Previous Year:

N/A



Recreational Trails Projects

Project Number: 193

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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:

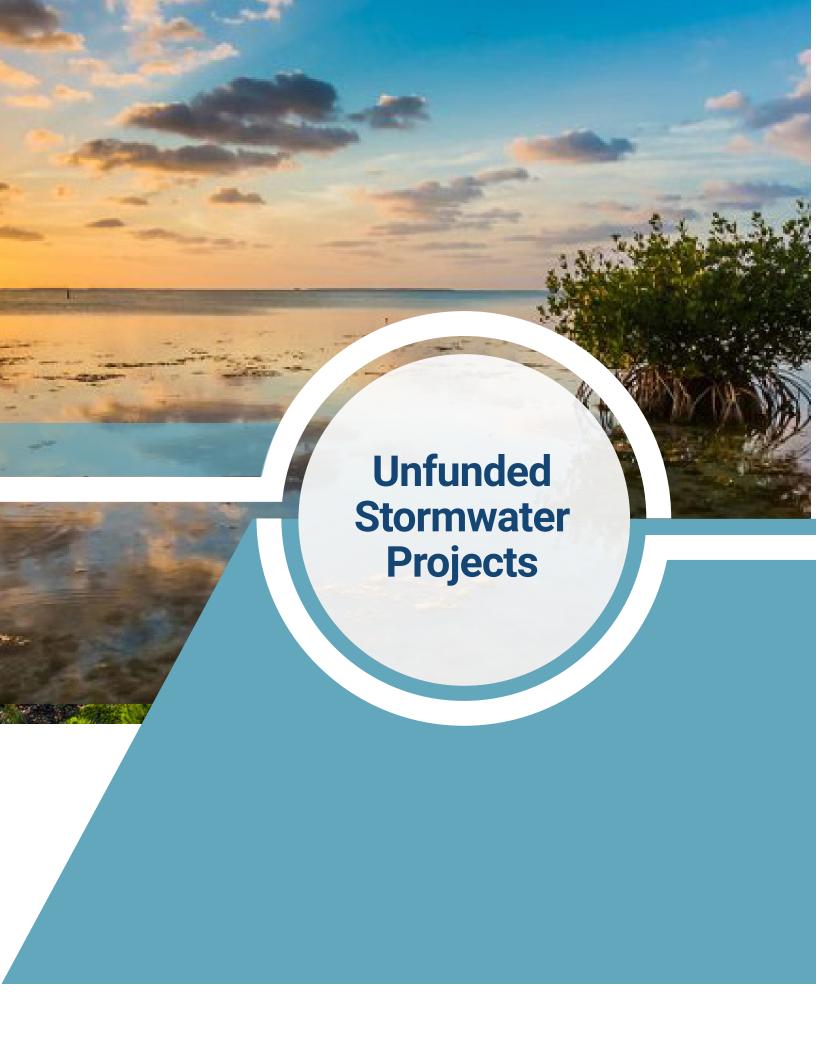
Recreational trails are trails within the parks system, primarily used for recreational activity. This project combines several trails projects into one Recreational Trails Project. The Duke Energy Gateway project is to purchase land for the future development of a trail head along the Duke Energy Trail. 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:

Provides greater reach of the trail between the neighborhoods and other recreation amenities.

Revisions from Previous Year:

N/A





Stormwater Retrofit - Heather Hills (115th St N)

Project Number: 58

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$550,000 **Estimated Useful Life:** 50-75 Years

Additional FTEs: -



Strategic Goal:

 $1.1.2. \ \hbox{-}\ Utilize\ water\ management\ practices\ that\ rehabilitate\ the\ health\ of\ our\ waterways$

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.

Revisions from Previous Year:

N/A



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.

Revisions from Previous Year:

N/A



Starkey Rd Basin Regional Watershed Management

Project Number: 107

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

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 (Separate Unfunded CIP Project No 122)
- -Culvert Upgrade at Lake Palms Drive On Channel 10 (Separate Unfunded CIP Project No 122)
- -Dahilia Place and Gardenia Place Outfall Improvements (Separate Unfunded CIP Project No 122)
- -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, improve maintenance and operation access.

Revisions from Previous Year:

N/A



Clearwater Largo Rd Regional Watershed Management

Project Number: 108

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

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 developed 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.

Revisions from Previous Year:

N/A



Starkey Road Basin- Channel 10 Ditch Outfall Improvement

Project Number: 122

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

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.

Revisions from Previous Year:

N/A



Allen's Creek Basin- Deville Drive Outfall Improvement

Project Number: 124

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

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.

Revisions from Previous Year:

N/A





Enterprise Phone System Evaluation

Project Number: 245

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 3

Estimated Cost: \$450,000 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:

Phone system features can support mobility, flexible workplace, and new office designs.

Revisions from Previous Year:

N/A



West Largo Fiber Connectivity

Project Number: 246

Project Status: Unfunded

Project Driver: Service Demand Growth

Project Score: 2

Estimated Cost: \$800,000 **Estimated Useful Life:** 20 years

Additional FTEs: -



Strategic Goal:

2.3.1. - Implement emergency mitigation strategies that reduce the impact of hazards and disasters on the community

Project Description:

This project extends the city's existing fiber plan to facilities on the west side of Largo including Fire Station 39, Vonn Road Reclaimed Water Site, Southwest Recreation Facility, and the Golf Course. The intent is to leverage cost savings by utilizing the existing fiber installed during the construction of new City Hall. This positions the city for enhanced service delivery alignment to locations within Central/West Largo while also accommodating for future growth.

Strategic Goal Advancement:

Fire Stations 41 and 38 will both have underground city owned fiber providing for end to end visibility and control of the city network. These facilities would not need to rely on third party services (Verizon, Frontier, Spectrum) during an emergency event. This project also aligns with Goal 1.2.1 - (Financial Health), by providing for self owned connectivity to sites where the city could stop leasing/renting ISP services and lines.

Revisions from Previous Year:

N/A





Interceptor Bypass Lift Station and Force Main

Project Number: 196

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: 1

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.

Revisions from Previous Year:

N/A



Lift Station 30 Elimination

Project Number: 210

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: 4

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 is programed in 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:

It eliminates a possible mechanical point of failure in the sanitary sewer collection system, which could result in a sanitary sewer overflow.

Revisions from Previous Year:

N/A





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.