

ADOPTED Annual BUDGET OCTOBER 1, 2020

City of Largo, Florida

ADOPTED ANNUAL BUDGET FISCAL YEAR 2021



OPERATING AND CAPITAL IMPROVEMENTS BUDGET October 1, 2020



City of Largo Mayor and City Commission

Dr. Woody Brown, Mayor Donna Holck, Vice Mayor John L. Carroll Michael Smith Samantha Fenger Curtis Homes Jamie Robinson City Manager Henry P. Schubert

Assistant City Manager Margaret Paluch

> City Attorney Alan S. Zimmet

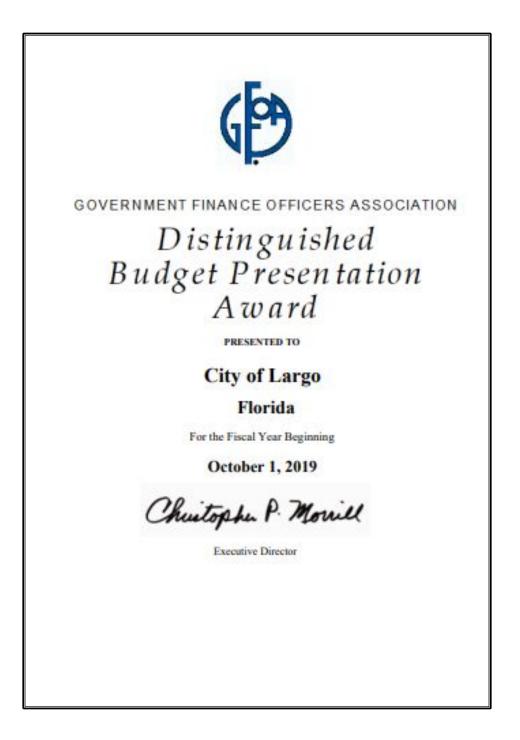
> > City Clerk Diane L. Bruner

Executive Leadership Team

Community Development Director, Carol L. Stricklin Communications & Engagement Director, Kate Oyer Engineering Services Director, Jerald Woloszynski Environmental Services Director, Irvin Kety Finance Director, Kimball Adams Human Resources Director, Susan K. Sinz Information Technology Director, Scott Semones (*acting*) 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, Joan M. Byrne

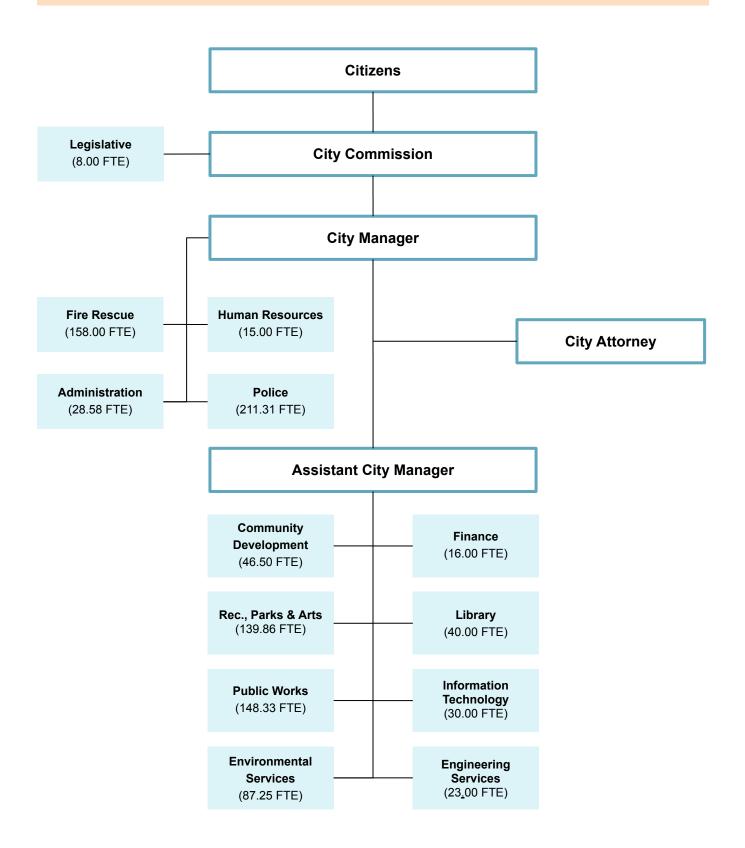
Performance & Budget Team

Performance & Budget Manager, Will Payne Management Analysts, Matthew DiFiore; Sean Lopez; Brooke Bailey; Rajiv Rambaran Contracts & Procurement Administrator, Barbara Kuhl Procurement Analyst, Joan Wheaton Intergovernmental Relation Coordinator, Cheryl Coller Reed Recreation Business Manager, Lara F. Khoury Treasury Manager, Jared J. Meyer

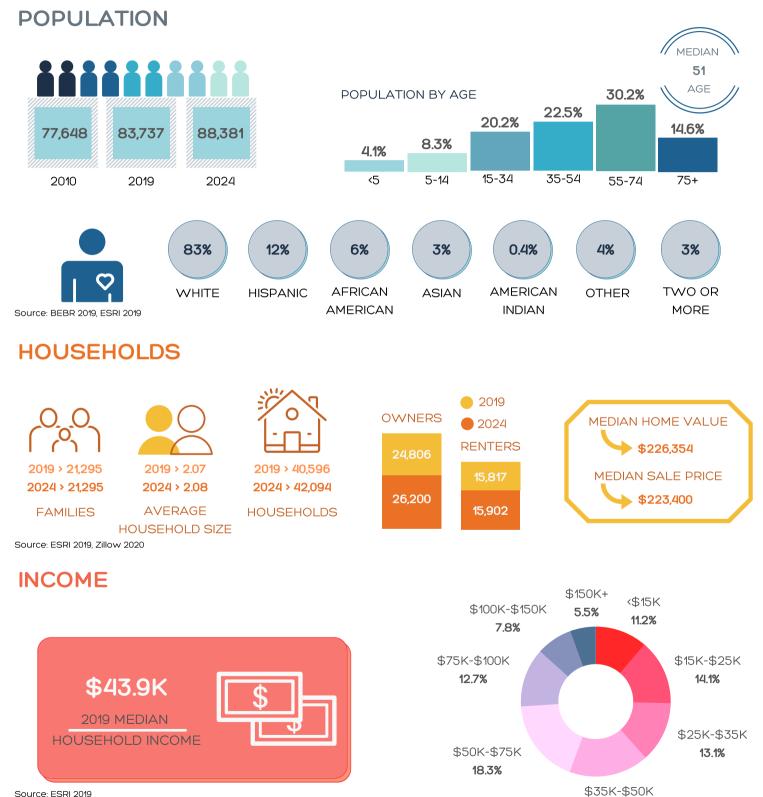


CITY OF LARGO

(951.83 FTE)



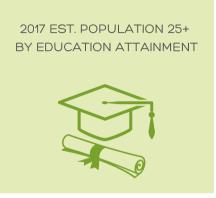
LARGO DEMOGRAPHICS



Source. LORI 201

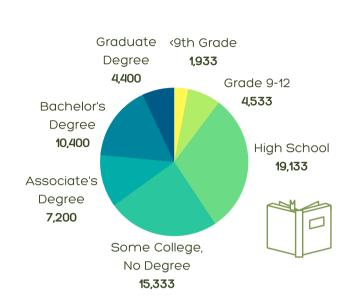
LARGO DEMOGRAPHICS

EDUCATION



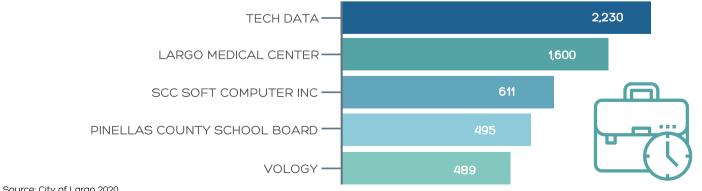
Source: ESRI 2019

LARGO EMPLOYMENT **BY INDUSTRY**



	TOTAL ESTABLISHMENTS	TOTAL EMPLOYEES		(4004	40577	
Industries (ALL)	3,837	43,958		41,891	40,573	
Agriculture & Mining	10	32				
Construction	224	1,627	1		MPLOYMENT	
Manufacturing	140	1,637	L_/	ABOR FORC	MPLO I MLINI	
Trans./Comm./Public Utilities	118	1,794				
Wholesale Trade	111	3,803				
Retail	539	6,768		4740	7 40/	
Finance	261	1,999		1,318	3.1%	
Service	1,882	23,609				
Government	75	2,592	LIN	IEMPLOYME		т
Unclassified Establishments	477	97	UN		RATE	
Sources: ESRI 2019, FL DEO 2019					RATE	

TOP EMPLOYERS



Source: City of Largo 2020

VIII

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

Table of Contents

BUDGET MESSAGE

- 11 City Manager's Budget Message
- 17 Strategic Budget Priorities Summary

STRATEGIC PERFORMANCE MANAGEMENT

- 20 Strategic Plan Summary
- 20 FOCUS ON: Sustainability
- 21 FOCUS ON: Public Health & Safety
- 21 FOCUS ON: Community Pride

BUDGET GUIDE

- 23 Budget Presentation Notes
- **23** Budget Basis
- 25 Truth In Millage
- 26 Budget Calendar
- 27 Financial Management Policies
- 27 Budget Preparation
- 27 Operating Budget Policies
- 28 Capital Improvement Program Policies
- 28 Dept Policies
- 29 Revenue Policies
- 29 Fund Balance/Reserve Policies
- 29 Accounting, Auditing and Financial Reporting Policies
- **30** Purchasing Policies
- **31** Frequently Asked Questions (FAQ)

BUDGET SUMMARY

- 34 Fund Structure
- 35 Personnel Positions by Department
- 36 Personnel Positions by Fund
- 37 Personnel Changes Summary
- **39** Summary Budget
- 40 All Funds Combined
- 44 General Fund
- **56** Golf Course Fund
- 58 Solid Waste Fund

Table of Contents

- 61 Wastewater Fund
- 66 Community Development Block Grant Fund
- 68 Construction Services Fund
- 70 Community Redevelopment Agency Fund
- 72 County Gas Tax Fund
- 74 HOME Fund
- 76 Housing Trust Fund
- 78 Local Option Sales Tax Fund
- 80 Mobility Impact Fee Fund
- 82 Parkland & Recreation Facilities Impact Fee Fund
- 84 State Housing Initiatives Partnership (SHIP) Fund
- 86 Stormwater Utility Fund
- 88 Transportation Impact Fee Fund
- 90 Tree Fund
- 93 Fleet Services Fund
- 95 Risk Management Fund
- 99 Enterprise Technology Capital Fund
- **100** Transportation Capital Projects Fund
- 103 Debt Service Fund
- 106 Trust Funds
- 109 Grant Funds

LONG RANGE FINANCIAL PLAN

- 113 Golf Course Fund
- 114 Solid Waste Fund
- 115 Wastewater Fund
- 117 Community Redevelopment Block Grant (CDBG) Fund
- 118 County Gas Tax (CGT) Fund
- 119 Construction Services Fund
- **121** Debt Service Fund
- 122 Enterprise Technology Capital Fund
- 123 HOME Fund
- 124 Housing Trust Fund
- 125 Local Option Sales Tax (LOST) Fund
- 126 Multimodal Impact Fee (MIF) Fund
- 127 Parkland Impact Fee
- 128 State Housing Initiatives Partnership (SHIP) Fund

Table of Contents

- 129 Stormwater Fund
- 130 Transportation Impact Fee (TIF) Fund
- **131** Transportation Capital Fund
- 132 Tree Fund
- 133 Fleet Services Fund
- 134 Risk Fund
- 135 Trust Funds

DEPARTMENTS BUDGETS

- 137 Administration
- 146 Community Development
- 154 Engineering Services
- 160 Environmental Services
- 167 Finance
- 172 Fire Rescue
- 180 General Operating
- 185 Human Resources
- **191** Information Technology
- 198 Legislative
- 200 Library
- 207 Police
- 214 Public Works
- 226 Recreation, Parks & Arts

COMPENSATION ADMINISTRATION

- 247 Administration
- 250 Pay Plan

CAPITAL IMPROVEMENTS PROGRAM

- 260 Capital Improvements Program Description
- 261 Changes from Proposed CIP
- 262 CIP Summary
- 276 Debt Schedule
- **278** Funded Projects
- 353 Unfunded Projects





October 1, 2020

Honorable Mayor Brown and Members of the City Commission:

I am pleased to present the Annual Budget for the City of Largo for Fiscal Year 2021. This budget has been prepared in accordance with all applicable City, State, and Federal requirements and accounting standards. The total gross expenditures are \$187,575,200 for all funds (951.83 FTE), including \$96,005,200 for the General Fund (696.85 FTE).

Despite the disruption resulting from the global COVID-19 crisis, our organization has remained focused on building progress and momentum around the strategic goals and vision 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 built upon organizational development efforts initiated in 2018 and continues to transform our internal operations that serve as the foundation for making Largo the Community of Choice in Tampa Bay. As an already strong organization, we have sought to further develop a mindset of continuous improvement by embracing the tenets of High Performance Organizations. This continuous organizational improvement model coupled with the strategic decision-making already happening throughout the City will continue to yield results and reflect our vision, mission, and values.

Accomplishments in FY 2020

The FY 2020 budget made substantial investment towards community goals. I am proud to report the list of just a few accomplishments below:

- Continued High Performance Organization Training Seminars for employees, and a shorter 1-Day Training developed in-house that all employees will have the ability to attend.
- Initiated the implementation of Workday enterprise resource planning software, which will transform our internal operations.
- Launched more mobile technology to enable remote working and the digital transformation of employee work and ensured the security of IT systems through additional investments.
- Completed a Compensation & Classification Study for non-represented employees to ensure TeamLargo is attracting and retaining a high quality workforce.
- Although delayed by COVID-19, the City launched a Homeless Outreach Services Partnership to help meet the growing demand for homeless services in our community.
- Our commitment to public health and safety continued in FY 2020 with the following investments:
 - o 6 Additional Firefighter/Paramedic/Lieutenant Positions
 - Emergency Management Technology and Facility Updates
 - Master Design for 3 Replacement Fire Stations Initiated
 - Investments in infrastructure continued to bear fruit:
 - Preliminary Design and Space Needs for a New City Hall Complex Underway
 - Downtown Multimodal Enhancements
 - Downtown Plaza Gateway Feature
 - Rosery Road Reconstruction
 - Neighborhood Road Paving & Stormwater Pipe Lining
 - Community Design Standards Update
- Community pride initiatives advanced, proving why everyone should choose Largo:
 - Downtown Brand Launch
 - Cultural Arts District Entrance Art Sculpture
 - New Self Check-out System at the Largo Public Library
 - Library Home Delivery Service



• Library & Recreation Virtual Programming

There were also a number of major investments that were delayed due to COVID-19 - these investments have been re-programmed in future years:

- Largo Central Park 25th Anniversary Event
- Community Sign Updates (City Facilities & Largo Welcome Signs)
- Central Park Performing Arts Center Aesthetic Improvements
- Various Small-Scale Facility Improvements
- Parks Administration Reconstruction

Taking a pause on some major initiatives funded in FY 2020 doesn't mean that providing services to our community were on hold. During the Safer-at-Home COVID-19 shutdown, staff worked diligently to ensure that we were able to meet the acute needs of our community during this crisis. In addition providing superior core services like police, fire rescue, public works and environmental services, staff from other functions shifted to focus on response and recovery efforts. The results of these efforts will continue to be seen, and the new assistance programs developed during this time have helped those most in need in our community:

- Business Assistance Grant Program
- Resident Assistance Grant Program

The FY 2021 budget builds on all of these prior investments and maintains a focus on core strategic initiatives of the City Commission and organization. The total (all funds) FY 2021 Budget, including governmental fund capital projects, reflects a 7.58% expenditure increase from the FY 2020 Budget.

Discussion of Strategic Budget Changes

Revenue Changes – Revenue is a major factor influencing budget decisions. This year the City experienced the immediate consequences of the global economic crisis brought on by COVID-19. The crisis had a clear impact on revenues, and will continue to affect our financial outlook in ways we do not yet know.

- To mitigate other revenue losses in the General Fund, the budget builds off the strong property value growth of 8.37% and includes maintaining the proposed property tax rate at 5.6200, which in accordance with state statutes is considered a tax increase of approximately 6.96% and generates an 8.19% or \$2.2M revenue increase in the General Fund.
- At the time the FY 2021 FY 2025 CIP was adopted, several utility rate increases were planned for FY 2021 in order to fund significant capital improvements in the community. Understanding that our community may not have the ability to bear these rate increases during FY 2021, rate increase schedules have been "smoothed" across multiple years or deferred for later years.
- Due to debt covenants and the continuing need for capital improvements at the wastewater treatment plant and throughout the collection system, a 25% rate increase was planned for FY 2020. That rate increase has now been pushed back to FY 2021 and restructured to a three-year program of 10% per year. This will help balance the fund's needs for revenue to make improvements and our residents' ability to pay.
- The Stormwater Fund rate increase of 25% initially planned for for 2021 has been moved to FY 2022 for two reasons: first, we understand that our residents ability to pay additional fees may be limited during the COVID-19 financial crisis; and, second, the final stages of a rate analysis are underway and the rate will need to be restructured to be more equitable for residential and commercial customers. This adjustment will result in increases for some customers and decreases for others, so applying a revenue increase on top of this adjustment is not desirable.

The projected rate increases for the five-year planning period are listed in the table below:

Proposed Rate Increases								
Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
Construction Services	-	-	-	-	-			

Golf Course	-	-	-	-	-
Solid Waste*		-	15%	-	-
Stormwater	-	25%	20%	-	-
Wastewater	10%	10%	10%	-	-

*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.

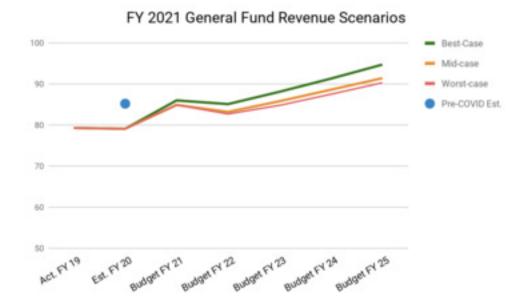
Factors Influencing Budget Development

The main factors influencing budget development are the initiatives outlined in the City's strategic plan, which will lead us toward 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 and changes in service levels, particularly in light of the COVID-19 pandemic and the associated global financial crisis;
- 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.

Impacts of the COVID-19 Pandemic

At the point of budget development, there was very little financial data available on the impacts of the COVID-19 financial crisis; however, the FY 2021 budget was developed based on the data that was available and a series of three projections. These three scenarios apply mostly to the General Fund because it is the City's largest fund. The chart below provides a snapshot of the three financial projection scenarios in the General Fund. The blue circle represents the City's revenue estimates for FY 2020 in the Pre-COVID environment. The proposed budget was developed using the "best-case scenario" based on the State of Florida Phased reopening plan. This is certainly subject to change if we see an increase in COVID-19 cases that result in additional Safer-at-Home / lockdown situations that slow the projected economic recovery.



The main impacts of the financial crisis at this time are felt in the General Fund, the Local Options Sales Tax/Penny for Pinellas Fund and the County Gas Tax Fund. Lower than expected revenue required shifting of capital projects out, holding off on repair and maintenance projects and prioritizing investing in our current employees and reimagining the services we provide in a digital or socially-distanced environment over expanding our workforce.



In light of these revenue changes, we remain focused on key anchors to develop budget priorities:

Investing In our Community: The needs of the community have not lessened as a result of COVID-19; if anything, they have grown. Guiding our budget process was a strong commitment to continue investing in our community, including physical needs like transportation improvements, stormwater infrastructure, wastewater, and social needs such mental health and homeless intervention programs.

Investing in our Organization: In order to meet the existing and evolving challenges of today and tomorrow, our organization cannot remain frozen and wait for circumstances to change. We must invest in our employees through competitive compensation, technology modernization, and maintain our focus on evolving into a High Performance Organization. Our services are delivered by our employees. When our employees are cared for and valued, the positive impact is felt by the citizens we serve.

Investing in our Strategic Priorities: The City of Largo's strategic priorities exist as a guide based on feedback and visioning for the future of our community. Remaining committed to these priorities, even in difficult times, is essential to continue ongoing progress around our goals. This budget reflects our continued commitment to transformations surrounding sustainability, public health and safety and community pride focus areas.

I am proud to say that even during a crisis we have continued to adapt and grow as an organization and community. The City Commission's past commitments to responsible funding of service levels that propel us toward achieving strategic goals and achieving appropriate General Fund reserves were evident during these difficult times. The City was able to quickly pivot to a digital environment with enhanced health and safety protocols and still meet the needs of our community. 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 propel us through ongoing challenges related to COVID-19, as well as outdated revenue structures and the pressures of economic instability. A strategic and balanced approach has helped us exceed the City Commission's desired target of 20% fund balance in the prior year, all while maintaining funding for strategic priorities and allowing for a reduction in the proposed millage rate. We will continue to maintain a balanced approach providing services and rebuilding fund balance to reach our fund balance targets again.

Listed in the sections below are the strategic changes we have made to the budget and our operations. We must embrace change in order to adapt to our future residents, businesses, and 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 the challenge and achieve our vision of being the Community of Choice in Tampa Bay.

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



Focus On: Sustainability

Angel Fund: Code Compliance Relief Funding for Low-Income and Senior Residents	31,500
Building Permit Fee Study	75,000
Comprehensive Employee Mental Health Services Program (Police)	25,000
Continued Funding for Community Mental Health and Homeless Outreach Partnerships	132,000
Enterprise Public Records Request Software Application	30,000
Expanded Citywide Laptop Deployment to Support Remote Working	18,000
Gateway/Mid-County Master Plan Implementation Consulting Services	35,000
HVAC System & LED Lighting Improvements	228,000
Implementation of Compensation & Classification Study Results (Non-Represented Employees)	247,200
Largo Environmental Action Plan (LEAP) Update (Phase I)	25,000
Microsoft Windows & Office 365 Delivery	1,280,800
Mobile Computers for Police Vehciles	130,000
Police Evidence Management Mobile Application	38,000
Stormwater Conveyance System Maintenance (Spraying & Debris Hauling)	68,000
Total	2,363,500

Sustainability is an essential element for our continued success as an organization and community. A sustainable organization and community is one that evolves, adapts, and innovates to meet new challenges and circumstances. We continue to make progress toward **Renewing our Natural Environment to Ensure Sustainability for Future Generations** through investments in City facility improvements like LED lighting and HVAC replacements to ensure we are reducing our carbon footprint. Our investments in our environment also include ensuring the proper maintenance in our stormwater conveyance system so that it is clear of debris and our ponds are free of toxic vegetation. This helps improve water quality and helps to prevent flooding in our neighborhoods. The final noteworthy investment in this year's operating budget under this initiative is funding to start Phase I of the update for Largo's Environmental Action Plan. Phase I will consist of a master plan for the project and a series of public engagement meetings that will inform our future in terms of environmental sustainability and community resilience, which was the main topic at the 2020 City Commission Annual Strategic Planning Retreat.

Our ongoing efforts to **Advance a Flexible and Resilient Organization that Delivers Superior City Services** have taken shape in the City's High Performance Organization efforts, which will continue in FY 2021 with continued organizational development and employee engagement funding. Due to the COVID-19 financial environment, our organizational excellence efforts surround investment in our existing employees through the implementation of market rate salary adjustments for positions that are below market across all departments, including for the Police Benevolent Association (PBA) through the tri-annual collective bargaining process. Additionally, there is a 4% salary increase budgeted for Communications Workers of America (CWA) and non-represented employees for FY 2021, which is the first time these employee groups have seen 4% increases since the great recession. Becoming the Community of Choice requires us to *recruit and retain an innovative workforce that is motivated to exceed customer service expectations*, and these investments show our commitment to this goal.

In order to remain a sustainable organization, the City takes a balanced approach to adding permanent staff. An under-resourced organization will not achieve its goals, but personnel costs can also pose a long-term challenge to financial sustainability. Personnel numbers are proposed to grow minimally in FY 2021, but numbers alone do not paint the full picture. The 3.00 FTE personnel growth represents the addition of 3 Police Officer positions, as outlined in the multi-year Public Safety Staffing Plan. There are a series of FTE increases and decreases achieved by shifting resources among departments and refocusing the use of existing personnel that result in a net zero change in FTEs.

Also under this initiative, and building off of ongoing employee engagement efforts, the FY 2021 budget includes funding for a comprehensive mental health program for public safety. A shift in philosophy has occurred, and treating mental health issues for our employees in public safety must go beyond traditional employee assistance programs (EAP), and must focus on addressing the acute and unique issues that face our public safety employees. Working together, our Police, Fire and Human Resources Departments will collaborate to develop resources and tools to meet these needs.



FY 2021 marks another year of major, long-overdue technology projects that will improve organizational performance and enhance service delivery to the community. Years of financial discipline and planning have prepared the organization to build off of the FY 2020 investment in a new, modern, state-of-the-art Enterprise Resource Planning (ERP) system (the finance and human resources "backbone" of the City) by beginning the transition to a Windows desktop and Microsoft Office 365 environment. An outgrowth of the City's goal to *provide modern, evolving technology and a seamless user* experience, this transformation is planned for procurement at the start of FY 2021 and will modernize and transform how every employee works though standard office automation tools, compatibility with citizens and outside agencies, and opportunities for seamless integration with other software systems. Coupled with these investments are expansion of mobile technology and small scale applications that will enhance employee productivity and community customer service.

The final initiative under this focus area is to **Foster a Community Where Opportunities Exist for Residents and Businesses to Realize Their Full Potential**. Building on collaborative staff efforts surrounding mental health issues in the community, the budget includes continued funding to facilitate access to resources to help residents meet their fundamental needs. In FY 2020, the City joined a county-wide initiative to support homeless individuals by starting a part-time contractual Homeless Outreach effort. This program was delayed due to COVID-19, but implementation will begin during Q4 of FY 2020. This position provides outreach services to homeless individuals and connects them to resources to help end their homeless struggle. This effort is complemented by our 2019 commitment to a Community Mental Health Liaison Program that also has continued funding in FY 2021.

Focus On: Public Health & Safety

Total	17,426,900
Wastewater 58th Street Interceptor Manhole Rehabilitation	185,000
Wastewater Flow Monitoring and Data Collection	115,000
Wastewater Collection and Treatment Plant Improvements	9,860,000
Street and Sidewalk Design, Reconstruction, & Paving	2,317,000
Rec-on-the-Run Mobile Recreation Trailer	15,000
Recreation Facility Repair and Maintenance	450,000
Playground Replacements	174,000
Fire Rescue "Clean Cab" and Additional Turnout Gear	100,000
Fire Station Reconstruction	3,500,000
Firefighter Escape Device Replacement	100,000
Community Standards Nuisance Abatement Program	169,000
Additional Police Officer Positions (3 FTE)	441,900

The first initiative under this focus area is to **Invest in Quality Public Infrastructure**, for which the FY 2021 Budget includes significant commitments. Major construction projects on roads and wastewater infrastructure continue in FY 2021, along with street and sidewalk reconstruction, and facility repair and maintenance. Related to effective asset management and public safety is the design and reconstruction of one fire station, which is part of a multi-year program that will reconstruct 3 of the City's 6 stations over the next ten years.

Also included in the FY 2021 Budget is funding to reconstruct the Parks Administration Building, previously scheduled in FY 2020 but put on hold until we had a clearer picture of the City's financial condition. The facility is in poor condition and needs to be reconstructed, which would align with asset management strategies and sustainability strategies outlined in the strategic plan. Unfortunately, the Penny for Pinellas Local Option Sales Tax fund does not have sufficient funding for this project after priority projects have been funded. The reconstruction of the Parks Administration Building will be funded through General Fund debt service based on an approximate \$3.5 million design and construction cost.

The second initiative under this focus area is to **Build a Community of Safe & Healthy Neighborhoods**. Our investments in the area include *providing responsive*, *high-quality public safety services that meet the community's needs*. To work toward this goal, the FY 2021 budget includes investments in 3.00 additional Police Officer positions, as well as cancer prevention efforts for firefighters in the form of Clean Cab systems and additional bunker gear, which will

provide healthier environments for team members. The final investment under this goal is working towards improving community conditions through a nuisance abatement program. This program is intended to be cost neutral and to be supported by foreclosure settlement revenue, which is invested back into the community through nuisance abatement efforts.

We are also making progress towards the goal of *facilitating healthy lifestyles by providing recreation spaces and programming.* The FY 2021 budget includes funding for a Recreation on the Run Program, which will allow our Recreation Team to deliver services into neighborhoods, which is particularly important now that large-scale community events are not possible due to the pandemic. We are continuing our investment in recreation facility repair and maintenance and playground replacements so those spaces are in good condition for our community.

Focus On: Community Pride

Central Park Performing Arts Center Facility Investments	240,000
City Facility Signage Upgrades	25,000
Central Park Railroad Building	400,000
Central Park 25th Anniversary Celebration	50,000
Total	715,000

The concentration on **Developing an Active and Interconnected Downtown** will continue to take shape in FY 2021 with the FY 2020 projects wrapping up and providing a new look and feel for the West Bay Drive corridor. This budget builds on prior years' investments in place-making gateway elements and capital improvements, and continues working toward the design process for a new Municipal Complex to replace City Hall. The design process will involve public engagement and the search process for a site in downtown to place the new facility.

Due to COVID-19, the planned 25th anniversary party for Largo Central Park was canceled. Funding has been included in FY 2021 for a community celebration, hoping to have improved community health conditions to support the event. Speaking of Largo Central Park, funding is included out of the Parkland Impact Fee Fund for a new Largo Central Railroad (LCR) Facility. The LCR is a landmark in the Park and in the region. They have a series of shipping containers that hold tools and equipment. These containers are dilapidated and need to be replaced with a sound warehouse-type facility. This project is intended to provide this for the LCR, which is intended to have \$100,000 in matching funding from the LCR foundation.

Inclusion and Diversity

Recent events in our country have caused many of us as individuals and the organizations we serve to refocus our efforts and attention on the many disparities that exist within our society based on personal characteristics including but not limited to race, ethnicity, and economic status. While much of the current response has been in reaction to misconduct by certain police officers, I firmly believe that the issue is far deeper and broader. We are witnessing an unprecedented outpouring of emotion and concern not just by the specific affected segments of our nation, but by all people. We need to examine on both personal and organizational levels how we can do better.

Inclusion and diversity are issues that have been addressed by both this Administration and the City Commission in the past, and is an important part of our overall community resilience efforts, as discussed recently at our 2020 City Commission Annual Retreat. Establishing meaningful relationships with the disadvantaged members of our community and the adjoining unincorporated communities of High Point and greater Ridgecrest has been a focus of the Community Engagement and Community Development staff. While this budget does not include specific additional funding for these efforts, I can assure you that the City Administration, including myself and the Executive Leadership Team, are committed to addressing the issues of inclusion and diversity as they relate to all segments of our society. In the coming months we will engage the City Commission in efforts to make the City of Largo the Community of Choice for everyone.

Acknowledgments

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 that reflects 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.



ourfuturelargo

vinable for generations

10190

0



Quarterly Strategic Plan Outcomes and Project Updates FY 2021

The Strategic Plan

A strategic plan is an essential component of any organization. The City's new 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.

Initiatives

The Strategic Plan is comprised of three Focus Areas–Sustainability, Public Health and Safety, and Community Pride–that encompass everything we do as a City. Within those focus areas are a number of initiatives that articulate what our community should look like if we achieve the City Commission's vision within those Focus Areas.

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. Performance measures are collected and reported by the City quarterly and included in the budget document with an annual summary comparison of the previous three fiscal years.

	2017	2018	2019	2020				
OUTCOME MEASURES				Q1	Q2	Q3	Q4	
INITIATIVE 1: Renew our Natural Environment to Ensure Sustainability for Future Generations								
Tree Plantings (# of Trees)	200	175	254	84	103	N/A*	N/A*	
% of Treated Wastewater Distributed as Reclaimed Water	52.9%	42.7%	42.5%	38%	48%	61%	55%	
% of Waste Recycled (Not in Landfill)	15.36%	12.20%	9.60%	8.71%	7.94%	6.93%	7.77%	
INITIATIVE 2: Advance a Flexible, Resilient Organization that	at Delivers S	Superior City	Services					
Employee Turnover Rate	2.7%	2.7%	3.6%	2.5%	3.4%	2.20%	3.10%	
City Position Vacancy Rate	N/A	6.52%	7.14%	10.01%	8.34%	N/A	9.50%	
Number of Unique Visitors to Largo.com	N/A	477,495	687,342	133,993	140,890	179,059	63,098	
INITIATIVE 3: Foster a Community Where Opportunities Ex	ist for Resid	lents and Bus	sinesses to F	Realize Their	Full Potent	al		
% of Largo Residents with a Library Card	N/A	57.8%	58.8%	60.5%	61.2%	61.55%	45.17%	
Library Enrichment Programs Participation	1,476	708	2335	607	579	0	170	
Wireless Sessions at Largo Public Library	58,524	63,665	59,195	24,181	47,200	25,637	61,180	
Construction Value Permitted	\$90.8M	\$150.84M	\$214M	\$27.4M	\$49.6M	\$33.5M	\$76.2M	
Unemployment Rate (Largo)	4.1%	3.5%	3.2%	2.7%	3.4%	12.2%	7.6%	

*Data not available at time of publication



OUTCOME MEASURES	2017	2018	2019	2020			
OUTCOME MEASURES				Q1	Q2	Q3	Q4
INITIATIVE 1: Invest in Quality Public Infrastructure							
% of Environmental Compliance Permittees in Compliance	N/A	70.13%	71.70%	88.00%	93.00%	88.00%	87.00%
Capacity-Related Sanitary Sewer Overflows (Galllons)	0	0	0	0	0	0	0
Number of Capacity-related Sanitary Sewer Overflows	0	0	0	0	0	0	0
INITIATIVE 2: Build a Community of Safe & Healthy Neighb	orhoods						
Youth Enrolled in After-School and Summer Programs	39,269	60,417	58,145	9201	1,762	11,340	18,444
Number of Participants in Health Classes/Events	169,137	167,953	207,779	38,986	6,228	4,255	14,098
Calls for Police Service in Top 5 Hotspots	N/A	2,270	3,537	1311	1169	986	1,005
% of Calls Requiring Two or More Police Officers	40.95%	39.05%	43.03%	39.63%	42.40%	43.08%	46.31%
Number of Vehicle Accidents with Police Response	2,688	2,789	2,632	679	657	165	509
Structure Fire Response Time (minutes)	4:28	4:26	4:39	4:40	5:19	4:34	4:36
EMS Response Time (minutes)	4:28	4:21	4:27	4:23	4:29	5:13	4:52
Number of Pedestrian Accidents with Police Response	63	74	54	14	21	6	12
Number of Bicycle Accidents with Police Response	59	54	54	8	21	4	7
Pedestrian & Bicycle Accidents as Percent of Total	4.50%	4.50%	4.07%	3.24%	6.39%	6.00%	3.73%
% of Time Available for Proactive Policing	11.00%	13.87%	10.14%	8.47%	8.33%	10.27%	8.74%

	0017	2010	0010	2020				
OUTCOME MEASURES	2017	2018	2019	Q1	Q2	Q3	Q4	
INITIATIVE 1: Develop an Active & Interconnected Downtown								
Construction Value Permitted in Downtown CRA	\$3.53M	\$16.56M	\$6.7M	\$744K	\$1.09M	\$2.19M	\$568K	
INITIATIVE 2: Cultivate and Support a Vibrant Interg	generational	Community th	at Attracts Re	sidents & Bus	inesses			
Number of Community Outreach Events Attended by City Staff	N/A	765	213	60	118	70	188	
Total Social Media Engagements	N/A	31,389,118	50,048,628	4,320,267	2,704,613	1,777,665	4,051,403	
Special Event Participation	141,785	131,500	117,185	197,035	7,330	150	1,000	
Number of Participants in City Scheduled Programing	533,712	745,961	642,624	135,550	35,191	18,878	72,869	
Total RPA Program Participants	480,137	691,567	585,539	111,978	23,790	18,388	71,905	
Total Library Program Participants	53,575	54,394	57,085	23,572	11,401	490	964	
Total Volunteer Hours:	71,220	70,828	68,956	15,173	6,932	3,152	7,081	
RPA	47,645	47,734	44,751	8,737	1,792	2,257	4,871	
Police	8,664	7,141	5,972	1,660	865	0	513	
Library	14,911	15,953	18,233	4,776	4,275	895	1,697	



Th

A RA

1000

36000 90300 ...

Onenin

002

2003 GROUND



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, 2020, is referred to as "Fiscal Year 2021". Prior Fiscal Year (FY 2020) budget data is also included. All data contained herein for FY 2020 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. 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.

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

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

- 1. The new assessed value and the assessed value for the prior year;
- 2. The tax bill if the current property tax rate is charged for the new year/
- The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back 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 12: City Commission CIP Work Session

May 19: 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 10: Joint City Commission/Finance Advisory Board Budget Work Session

July 21: City Commission Establishes Maximum Property Tax Rate to be included on TRIM (estimated property tax) Notices

July 27: Finance Advisory Board Work Session

August 14: City Commission Budget Review

September 3: City Commission First Public Hearing and Tentative Millage Rate and Budget

September 15: 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 policymaking 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 policymaking 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 2021, 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.

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 nonroutine 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 anyone 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 Officer's 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 Comprehensive Annual Financial Report (CAFR) 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)

Q: 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.

Q: 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.

Q: 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 2021 tax rate is 5.6200 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.

Q: WHAT IS AN ENTERPRISE FUND?

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

Q: WHAT IS AN INTERNAL SERVICE FUND?

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

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

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



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

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

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

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

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

A: The economy impacts the City of Largo Budget in direct and indirect ways:

- 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.

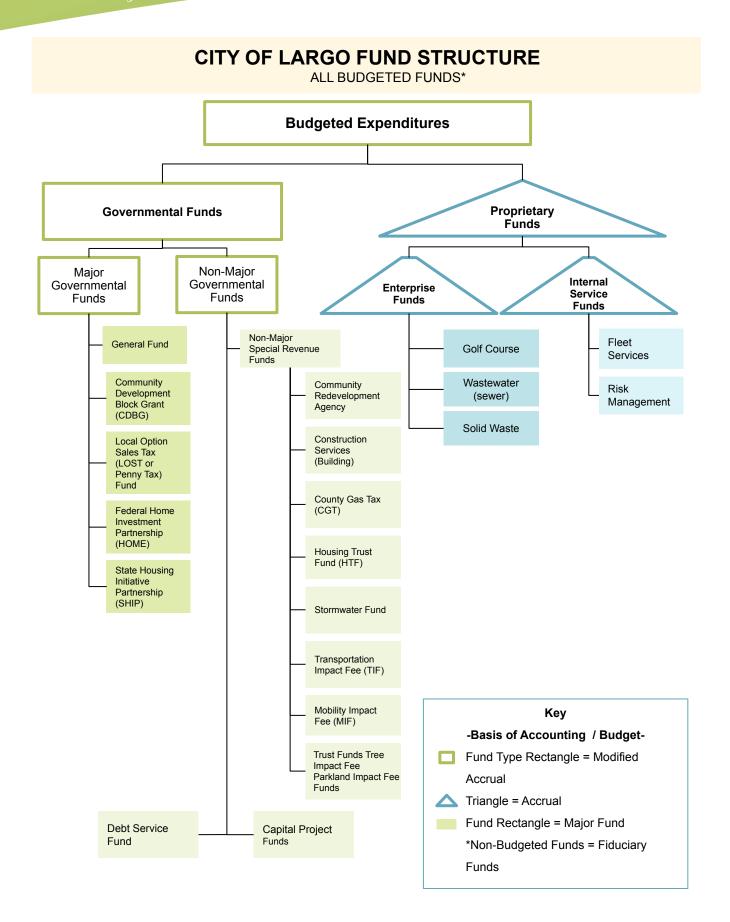
LARGO CITY HALL

CITTY HA

THOMAS D. FEASTER MUNICIPAL COMPLEY

FY2021 Adopted Budget Summary





BUDGET SUMMARY

PERSONNEL POSITIONS BY DEPARTMENT

	Budget	Budget	Budget	Budget
	FY 2018	FY 2019	FY 2020	FY 2021
Department	(FTE)	(FTE)	(FTE)	(FTE)
Administration	25.58	25.58	28.58	28.58
Community Development	47.25	47.25	46.50	46.50
Engineering Services	22.00	22.00	23.00	23.00
Environmental Services	87.25	87.25	87.25	87.25
Finance	14.60	14.50	16.50	16.00
Fire Rescue	152.00	152.00	158.00	158.00
General Operating	0.00	0.00	0.00	0.00
Human Resources	12.50	12.50	14.50	15.00
Information Technology	28.00	28.00	30.00	30.00
Legislative	8.00	8.00	8.00	8.00
Library	40.20	40.30	40.30	40.00
Police	203.81	208.31	208.31	211.31
Public Works	143.83	144.83	148.33	148.33
Recreation, Parks & Arts	130.55	133.36	139.86	139.86
Total	915.57	923.88	949.13	951.83

UNFUNDED PERSONNEL POSITIONS BY DEPARTMENT

	Budget	Budget	Budget	Budget
Department	FY 2018	FY 2019	FY 2020	FY 2021
	(FTE)	(FTE)	(FTE)	(FTE)
Police				
Crime Analyst	1.00	1.00	1.00	0.00
Public Works				
Streets & Stormwater Tech. II	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	1.00
FTE = Full-Time Equivalent				



PERSONNEL POSITIONS BY FUND

	Budget	Budget	Budget	Budget
	FY 2018	FY 2019	FY 2020	FY 2021
Fund Type / Fund	(FTE)	(FTE)	(FTE)	(FTE)
General	664.72	671.98	694.15	696.85
Enterprise	168.10	169.88	172.43	172.43
Special Revenue	61.67	62.02	62.72	62.72
Internal Services	19.58	20.00	19.83	19.83
Total	914.07	923.88	949.13	951.83

UNFUNDED PERSONNEL POSITIONS BY FUND

Fund Type / Fund	Budget FY 2018 (FTE)	Budget FY 2019 (FTE)	Budget FY 2020 (FTE)	Budget FY 2021 (FTE)
General Fund				
Crime Analyst	1.00	1.00	1.00	0.00
Stormwater Fund				
Streets & Stormwater Tech. II	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

BUDGET SUMMARY

PERSONNEL CHANGES SUMMARY FOR FY 2021

	Budget FY 2020		Budget FY 2021	Net Impact FY 2021
Dept / Position Administration	(FTE)	Change	(FTE)	(FTE)
Communications & Marketing Manager	1.00	Delete 1 FTE Comm. & Marketing Manager	0.00	-1.00
		Reclassify 1 FTE Digitial Engagement Specialist to Communications		
Communications & Marketing Supervisor	0.00	Strategist	1.00	1.00
Digital Engagement Specialist	1.00	Reclassify 1 FTE Digitial Engagement Specialist to Communications Strategist	0.00	-1.00
Graphic Designer	0.85	Upgrade .50 FTE to Full-Time	1.35	0.50
Multimedia Technician	0.50	Upgrade .50 FTE to Full-Time	1.00	0.50
Community Engagement Specialist	1.00	Reclassify from CWA to Professional Technical (No FTE Change)	1.00	0.00
Office Specialist	2.13	Reclassify 1 Office Specialist to Records Technician	1.13	-1.00
Records Technician	0.00	Reclassify 1 Office Specialist to Records Technician	1.00	1.00
	6.48	Total	6.48	0.00
Engineering	0.00		4.00	1.00
Engineer (I,II,III) Engineering Technician (I,II,III)	3.00 2.00	Reclassify 1 Engineering Technician (I,II,III) to Engineer (I,II,III) Reclassify 1 Engineering Technician (I,II,III) to Engineer (I,II,III)	4.00 1.00	1.00 -1.00
	5.00		5.00	0.00
Environmental Services				
Biosolids Operator	4.00	Delete 1 FTE Biosolids Operator / Add 1 FTE Chief Plant Opertor	3.00	-1.00
Chief Treatment Plant Operator	0.00	Delete 1 FTE Biosolids Operator / Add 1 FTE Chief Plant Opertor	1.00	1.00
	4.00	Total	1.00	0.00
Finance				
Office Specialist	0.50	Delete .50 FTE (Transfer FTE to HR Department)	0.00	-0.50
	0.50	Total	0.00	-0.50
Human Resources				
Office Specialist	0.50	Increase .50 FTE to 1.00 FTE (Transfer from Finance Department)	1.00	0.50
	0.50	Total	1.00	0.50
Library				1 0 0
Library Assistant II	7.00	Recalssify 1 FTE LA II to Librarian (Teen)	6.00	-1.00
Librarian	5.30	Delete .30 FTE Librarian	5.00	-0.30
Librarian	5.00	Recalssify 1 FTE LA II to Librarian (Teen)	6.00	1.00
Police	17.30	Total	17.00	-0.30
Emergency Communications Supervisor	4.00	Reclassify 1 Supervisor to Emergency Communcations Manager	3.00	-1.00
Emergency Communications Manager	0.00	Reclassify 1 Supervisor to Emergency Communications Manager	1.00	1.00
Crime Analyst	1.00	Convert 1 FTE Crime Analyst from Unfunded to Funded	1.00	0.00
Office Specialist	2.00	Reclassify 1 FTE: 1 FTE to Records Tech. & 1 FTE Operational Secretary	0.00	-2.00
Records Technician	6.00	Reclassify 1 FTE Office Spec. to Records Technician	7.00	1.00
Operational Secretary	1.00	Reclassify 1 FTE Office Specialist to Operational Secretary	2.00	1.00
Police Officer	122.00	Add 3.00 FTEs - Public Safety Staffing Plan	125.00	3.00
	136.00	Total	123.00 139.00	3.00



PERSONNEL CHANGES SUMMARY FOR FY 2021

	Budget FY 2020		Budget FY 2021	Net Impact FY 2021
Dept / Position Public Works	(FTE)	Change	(FTE)	(FTE)
Construction Project Coordinator		Reclassify 1 FTE Coordinator to Construction Project Supervisor	-1.00	-1.00
2				1.00
Construction Project Supervisor	0.00	Reclassify 1 FTE Coordinator to Construction Project Supervisor Total	1.00 0.00	0.00
Recreation, Parks & Arts				
Grounds Maintenance Worker (PT)	3.04	Combine two Part-Time Positions into one Full-Time Position	2.04	-1.00
Grounds Maintenance Worker (FT)	19.00	Combine two Part-Time Positions into one Full-Time Position	20.00	1.00
Recreation Program Supervisor	6.00	Reclassify 1 FTE Supervisor to Recreation Program Manager	5.00	-1.00
Recreation Program Manager	4.00	Reclassify 1 FTE Supervisor to Recreation Program Manager	5.00	1.00
Recreation Leader I (FT)	14.00	Reclassify 1 FTE Recreation Leader I to Recreation Leader II	13.00	-1.00
Recreation Leader II (FT)	2.00	Reclassify 1 FTE Recreation Leader I to Recreation Leader II	3.00	1.00
Horticulture Technician	5.00	Reclassify 1 FTE to Parks Foreman	4.00	-1.00
Parks Foreman	3.00	Reclassify 1 FTE Horticulture Tech to Parks Foreman	4.00	1.00
	56.04	Total	56.04	0.00
		Total Full Time Equivalent (FTE) Reductions:		4.80
		Total Full Time Equivalent (FTE) Additions:		7.50

Citywide Net FTE Impact:

2.70

SUMMARY ADOPTED BUDGET FY 2021

FY 2021 Adopted Millage Rate of 5.6200

	Beginning			Available
Fund	Available Balance*	Devenue	Fynandituraa	Ending Balance
Fund	Dalance	Revenue	Expenditures	
General Fund	16,026,100	(+) 89,240,200	(-) 96,005,200	(=) 9,261,050
Enterprise Funds	10,020,100	69,240,200	90,003,200	9,201,030
Golf Course*	401,800	1,068,600	1,299,000	171,400
Solid Waste*	1,719,900	13,863,400	14,567,300	1,016,000
Wastewater*	10,393,200	26,263,800	23,567,300	13,089,700
Total	12,514,900	41,195,800	39,433,600	14,277,100
	12,314,900	41,195,000	39,433,000	14,277,100
Special Revenue Funds				
Com. Development Block Grant	0	1,108,100	1,108,100	0
Construction Services	4,361,900	2,000,000	2,179,200	4,182,700
CRA	1,457,900	2,103,000	2,896,700	664,200
County Gas Tax	741,200	1,029,600	1,100,000	670,800
HOME	0	735,900	735,900	0
Housing Trust Fund	62,000	7,900	6,700	63,200
Local Option Sales Tax	6,133,400	9,254,000	14,102,200	1,285,200
Mobility Impact Fee	1,003,100	228,000	0	1,231,100
Parkland Impact Fee	2,916,200	149,000	400,000	2,665,200
SHIP	700,900	1,446,000	1,446,000	700,900
Stormwater	2,081,900	5,944,800	6,961,200	1,065,500
Transportation Impact Fee	1,359,500	25,200	599,000	785,700
Tree Impact Fee	585,800	312,100	354,100	543,800
Total	21,403,800	24,343,600	31,889,100	13,858,300
Internal Service Funds				
Fleet Services*	873,800	2,597,800	2,789,200	682,400
Risk Management	3,255,700	15,429,300	15,890,500	2,794,500
Total	4,129,500	18,027,100	18,679,700	3,476,900
Trust Funds	1,006,600	245,700	289,200	963,100
Capital Project Funds				
Transportation Capital	94,300	92,400	186,700	0
Enterprise Technology Capital	0	0	0	C
Total	94,300	92,400	186,700	0
Debt Service Funds	0	1,091,700	1,091,700	0
		1,071,700	1,001,700	
Total All Funds	55,175,200	174,236,500	187,575,200	41,836,450
Less Interfund Transfers		-23,181,500	-23,181,500	
Net Grand Total	55,175,200	151,055,000	164,393,700	41,836,450
	· · ·		• •	

*Starting Available Fund Balance for Enterprise & the Fleet Services Funds includes depreciation and capital expenditures



		ALL FUNDS CO				
	FY 2021 A	Adopted Millag	ge Rate of 5.6	200		
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	175,257,075	175,382,707	180,867,700	191,276,500	202,472,100	11.94%
Revenues						
Property Taxes	24,138,968	26,054,554	27,510,700	27,560,900	29,816,600	8.38%
Other Taxes	12,166,404	12,673,893	12,828,800	12,862,900	13,102,600	2.13%
Licenses & Permits	8,282,170	9,321,005	8,532,500	8,473,000	8,642,700	1.29%
Intergovernmental	30,176,622	33,425,729	35,947,900	33,712,000	36,031,900	0.23%
User Charges	46,109,222	49,357,895	54,561,200	47,130,600	51,025,400	-6.48%
Fines	459,628	447,401	466,500	738,500	891,500	91.10%
Miscellaneous	4,928,177	8,629,202	4,602,600	6,552,000	5,244,300	13.94%
Debt Proceeds	0	0	6,700,000	3,200,000	6,300,000	-5.97%
Interfund Charges / Transfers	18,865,406	26,200,949	23,134,900	21,287,700	23,181,500	0.20%
Fotal Resources	145,126,598	166,110,630	174,285,100	161,517,600	174,236,500	-0.03%
Expenditures		,,,	,,	,,		
Administration	2,807,616	3,019,360	3,648,400	3,116,700	3,574,700	-2.02%
Community Development	11,264,107	9,826,483	8,698,900	6,942,150	10,776,400	23.88%
	3,900,918	9,820,483 10,089,569	5,642,700	4,026,700	9,276,800	23.88 <i>%</i> 64.40%
Engineering Services Environmental Services					9,276,800	-13.02%
	17,441,148	18,335,375	21,554,000	17,027,300		
Finance	1,355,265	1,333,982	1,809,600	1,504,400	1,674,200	-7.48%
Fire Rescue	20,322,161	20,099,136	23,351,800	22,677,550	28,672,600	22.79%
General Operating	10,165,468	7,946,262	9,097,800	7,112,000	9,436,100	3.72%
Human Resources	12,594,356	14,145,228	15,822,400	14,982,400	16,791,400	6.12%
Information Technology	3,481,810	3,828,493	7,726,500	7,516,100	6,697,400	-13.32%
Legislative	351,300	379,076	406,100	374,400	394,000	-2.98%
Library	3,667,380	3,814,323	4,142,500	3,758,100	4,197,400	1.33%
Police	24,808,587	25,352,436	26,561,500	25,569,100	29,349,400	10.50%
Public Works	21,066,808	21,234,206	24,567,200	21,904,800	25,319,700	3.06%
Recreation, Parks & Arts	12,232,167	12,755,628	21,324,700	13,629,100	22,668,500	6.30%
Fotal Expenditures	145,459,092	152,159,557	174,354,100	150,140,800	187,575,200	7.58%
Ending Balance						
Designated/reserved	75,677,948	100,148,867	91,319,000	121,107,300	138,304,100	-
Catastrophe / Special Reserve	1,555,323	2,105,754	1,878,900	1,936,900	2,020,300	-
Unexpended Expenditures	0	0	5,498,100	0	8,736,050	-
Available Fund Balance	72,092,969	54,249,432	60,073,700	49,763,700	27,931,100	28.73%
Total Ending Balance	159,763,168	158,281,877	160,685,000	168,476,000	177,972,500	-
expenditures By Category						
Personnel	70,988,458	73,394,704	80,832,200	74,268,000	85,536,100	5.82%
Operating	53,151,760	53,319,016	62,527,800	56,312,750	63,342,300	1.30%
Capital	13,830,470	11,350,324	22,739,100	11,486,400	30,309,700	33.29%
Other	7,488,403	14,095,513	8,255,000	8,073,600	8,387,100	1.60%
Total	145,459,060	152,159,539	174,354,100	150,140,750	187,575,200	7.58%

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), and Transportation Impact Fee Fund (TIF).

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. There are currently no active capital project funds.

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.

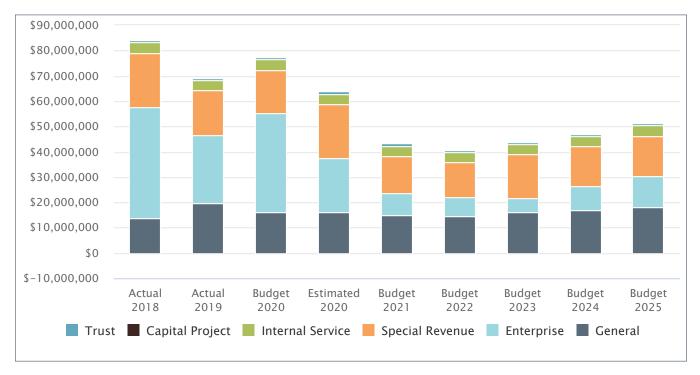
Fiscal Trends

The regional economy has displayed continued strength over the past year until the onset of the COVID-19 pandemic and ensuing economic disruption. Even in a strong economy, there are a number of factors influencing the City's long-term financial trajectory. Infrastructure maintenance projects remain in greater demand than available resources, and funding for those initiatives will be felt directly by COVID-induced revenue reductions. Increasing personnel and construction costs, coupled with previously-stagnating revenue sources, challenge the sustainable balance the City is trying to achieve. As a result, many fund balances are projected to remain at lower levels, which reduces the City's flexibility to handle future unanticipated events.

The City's General Fund was a strength leading into the development of this budget. Continued strong growth in property values have helped support strategic investments and achieving fund balance targets. Those fund balanced targets will help lessen the impact of lost revenues due to COVID-19 and allow the City to maintain progress. Pension costs are growing, and it is still unknown what impact COVID-19 market fluctuations will have on future years' returns in the pension fund. Personnel continues to track the estimated 4% typically seen, although major investments to improve market competitiveness see wages grow slightly greater than the 4% average in FY2021. 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

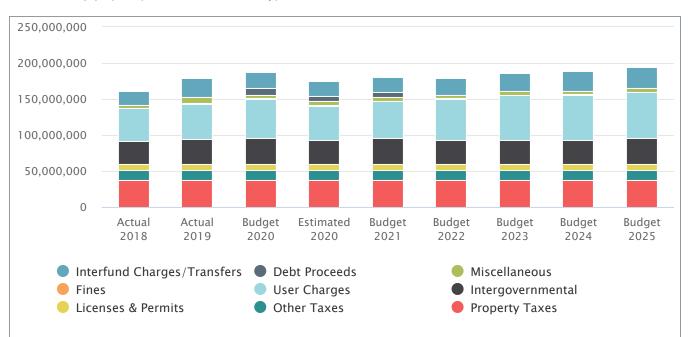


The following graph represents available year-end fund balances for all funds from FY 2018 to FY 2025:

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.

Revenues

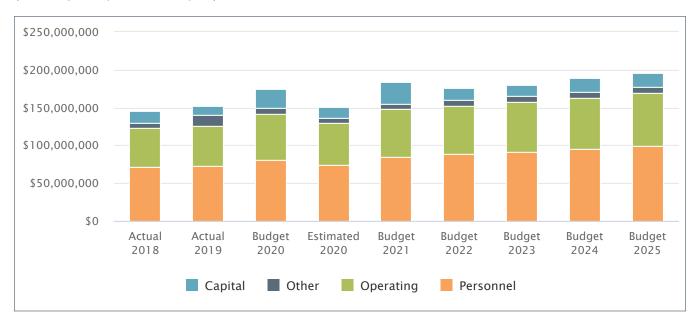
The following graph represents the various types of revenues in all funds from FY 2018 to FY 2025:



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 larger capital projects. In FY 2021, borrowing is planned for the Parks Administration building replacement.

Expenditures

A major wastewater capital project executed over the course of FY 2019-2021 is reflected in the capital expenditures. The following graph represents actual, estimated and projected expenditures from FY 2018 through FY 2025 (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 5.82% 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. 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 2021 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 inter-fund 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 2021 Interfund Transfers

fransiers ro.		
Fleet Services Fund	\$2,597,800	Fleet Maintenance (Charges from Departments Paid to Fleet Fund)
General Fund	\$4,175,300	Administrative Service Charges (Enterprise/Special Revenue Funds)
Risk Fund	\$15,429,300	Employer Paid Health Insurance, Workers Compensation, General Liability
Total	\$22,202,400	

Transfers To

General Fund

CITY H

EASTER MUNICIPAL COMPLEX

BUDGET SUMMARY

		GENERAL	. FUND			
	Millage Rate Fo	r FY 2021: 5.0	6200 / 6.96%	Tax Increase		
	Actual	Actual	Budget	Estimated	Budget	% Change From
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2020
Beginning Balance	15,493,907	17,100,830	20,182,700	22,800,500	24,499,600	21.39%
Revenues						
Property Taxes	23,745,850	25,591,482	26,905,000	26,955,000	29,116,200	8.22%
Other Taxes	12,166,404	12,673,893	12,828,800	12,862,900	13,102,600	2.13%
Licenses & Permits	6,135,918	6,536,151	6,632,500	6,423,000	6,742,700	1.66%
Intergovernmental	19,147,940	21,550,512	22,355,700	21,731,600	21,396,700	-4.29%
User Charges	5,564,997	5,959,470	5,772,700	4,105,500	5,269,000	-8.73%
Fines	347,908	337,930	363,500	622,500	788,500	116.92%
Miscellaneous	2,589,424	2,874,123	2,152,300	2,555,900	2,337,800	8.62%
Debt Proceeds	0	0	3,500,000	0	6,300,000	80.00%
Interfund Charges/transfers	3,658,600	3,870,712	4,403,100	3,922,300	4,186,700	-4.91%
Total Resources	73,357,040	79,394,274	84,913,600	79,178,700	89,240,200	5.10%
Expenditures						
Administration	2,617,234	2,754,158	3,373,800	2,890,900	3,344,300	-0.87%
Community Development	2,009,077	2,091,061	2,281,900	2,406,850	2,842,500	24.57%
Engineering Services	789,804	694,821	810,300	706,900	883,000	8.97%
Environmental Services	0	0	0	0	0	-
Finance	852,444	841,737	1,191,300	972,200	1,118,700	-6.09%
Fire Rescue	18,371,203	19,173,745	21,630,800	20,977,050	22,193,600	2.60%
General Operating	1,230,496	346,432	1,064,700	721,200	3,655,900	243.37%
Human Resources	568,727	712,756	1,047,700	812,300	964,200	-7.97%
Information Technology	3,065,492	3,318,584	3,941,700	3,753,700	5,689,800	44.35%
Legislative	351,300	379,076	406,100	374,400	394,000	-2.98%
Library	3,662,744	3,810,501	4,127,500	3,758,100	4,182,400	1.33%
Police	23,234,733	23,733,648	24,821,000	23,857,100	27,624,500	11.29%
Public Works	4,151,276	4,445,490	5,278,400	4,571,900	5,835,100	10.55%
Recreation, Parks & Arts	10,845,588	11,392,546	16,227,600	11,677,000	17,277,200	6.47%
Total Expenditures	71,750,117	73,694,557	86,202,800	77,479,600	96,005,200	11.37%
Ending Balance				,,		
Designated/reserved	3,434,417	2,989,951	3,278,200	8,473,500	9,496,400	-
Unexpended / Change In	0,- 10 - 1 , 1 ,7	2,202,201	0,270,200	0,470,000	J,~JU, ~ UU	
Reserve	0	0	2,400,000	0	5,701,550	-
Unrestricted Fund Balance	13,666,413	19,810,596	15,615,300	16,026,100	9,261,050	-40.69%
Fotal Ending Balance	17,100,830	22,800,547	21,293,500	24,499,600	24,459,000	-
Expenditures By Category						
Personnel	55,159,952	56,986,056	62,324,000	58,134,300	66,471,800	6.66%
Operating	15,583,533	15,268,864	17,193,700	17,165,950	19,620,600	14.12%
Capital	1,170,855	1,702,520	6,477,600	2,349,300	9,128,100	40.92%
Other	(164,224)	(262,883)	207,500	(170,000)	784,700	278.17%



General Fund Analysis

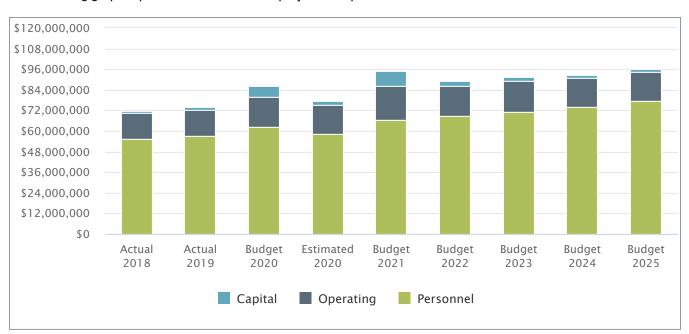
The General Fund is the City's single largest fund and comprises about half of total citywide revenues and expenditures. Included in this fund are all general governmental activities such as Police, Fire Rescue, Library, Recreation, Parks and Arts, Planning, Code Enforcement and various administrative 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 75.06% of General Fund expenditures are for personnel costs, including benefits. The cornerstone of the City's positive financial condition is its low debt, which provides greater flexibility to deal with unforeseen events. The City currently has no general obligation debt.

<u>Expenditures</u> - Personnel expenditures are projected to grow on average approximately 4% annually after FY 2021, which includes planned additional positions and 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 past several fiscal years' budgets have provided an amount equal to 3% for pay raises, and the FY 2021 Budget includes a 4% raise for non-represented and CWA employees, a 3% increase for IAFF, plus additional benchmark increases, which means that increases vary among individual employees within each bargaining unit. The three-year PBA collective bargaining agreement is currently in negotiations.

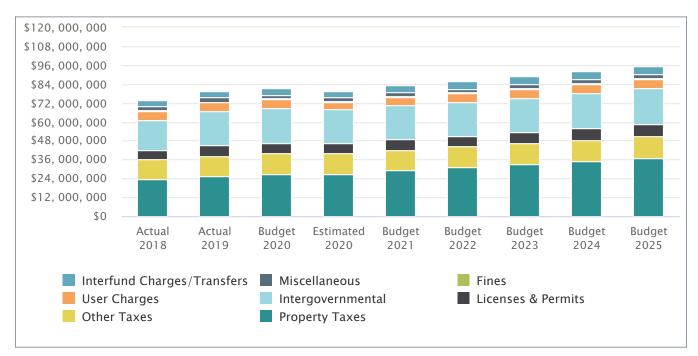
The City has implemented budget processes and tools to manage operating budget growth in order to preserve long-term financial stability and create flexibility to achieve strategic goals. This process has furthered the progress made toward achieving the Commission's policy of maintaining a minimum fund balance of 10% unrestricted and reaching a target of 20%.



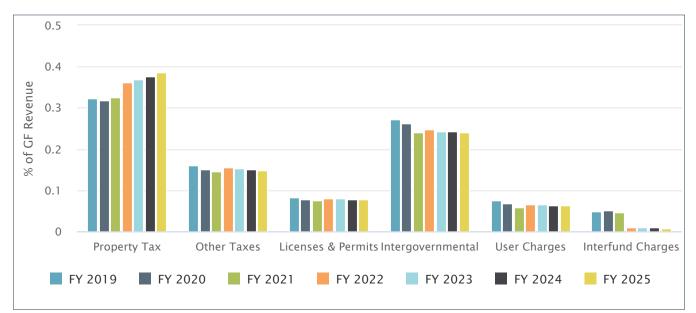
The following graph represents the actual and projected expenditures in the General Fund from FY 2018 to FY 2025:

<u>Revenues</u> - The FY 2021 Budget General Fund Long Range Financial Plan includes projected property tax revenue increases of 8.22% for FY 2021, and 6% from FY 2022 – FY 2025 annually. In FY 2021, the City saw property values grow 8.19% 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, reflect a decline due to changes in consumer behavior. Revenue growth equals approximately 2.38% 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 2018 to FY 2025:



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 2021 Budget includes 96.5% of the projected property tax levied, which is \$29,116,200 in the General Fund, and represents approximately a 33% share of total revenues. The property tax rate of 5.6200 will generate \$2.16M or 8.22% more property tax revenue than the previous year. Due to an 8.19% growth in property values, this tax rate is considered 6.58% (or rolled-back rate plus 6.58%) tax increase because approximately 0.98% 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 2021 millage rate calculation is 3.37%. Future years' projections target a revenue level that reflects a 5% annual increase, which will generate modest growth in property tax revenue.

	10									
les	8 6	4.9999	5.2139	5.1943	5.3705	5.3705	5.7413	5.7413	5.6200	5.6200
Values	4									
	2									
	0	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
		11 2015	112014	112015				112015	11 2020	11 2021
	- Property Tax Rate									

The following chart depicts actual property tax rates from FY 2012 to FY 2021.

Property Values

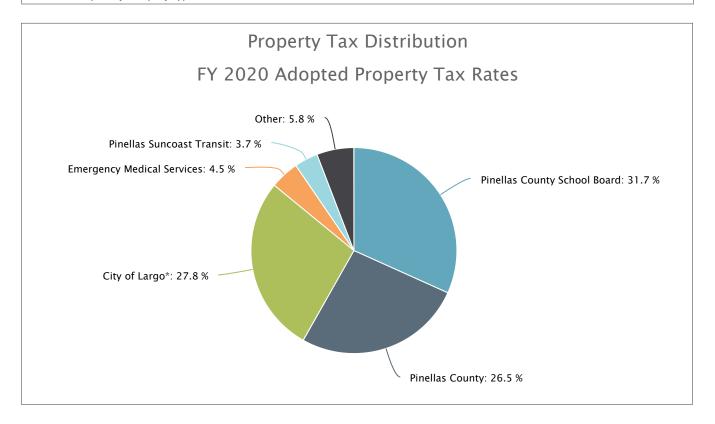
FY 2021 (As estimated by the Pinellas County Property Appraiser on July 1, 2020)

2020 Real Property Taxable Value	\$5,117,353,981	7.21%
2020 New Construction / Annexations	\$49,779,813	0.98%
2020 Total Taxable Value	\$5,500,748,995	8.19%

Percent Change in Property Tax Values

Changes in taxable property values have varied during the past ten years from an increase of 8.84% in FY 2018 to a decrease of -10.56% in FY 2011. For FY 2021, the estimate of the City of Largo's tax base provided by the Pinellas County Property Appraiser is an increase of 8.19%. 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		
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%		
2010	\$3,897,783,107	-10.30%		
2009	\$4,343,624,169	-8.00%		
*Taxable Value per July 1 Property Appraise	er Estimates			





Fiscal Year 2021 Adopted Property Tax Rates

	City	Rate (mills)	% of Total Assessed Taxable Value
1	West Palm Beach	8.3465	87%
2	Deltona	7.8500	64%
3	Palm Bay	7.8378	88%
4	Miami Gardens	6.9363	57%
5	Melbourne	6.8685	69%
6	Deerfield Beach	6.5007	83%
7	Sunrise	6.0543	78%
8	Clearwater	5.9550	80%
9	Coral Springs	5.8732	82%
10	Plantation	5.8000	83%
11	Miami Beach	5.7288	76%
12	Davie	5.6270	78%
13	Largo	5.6200	78%
14	Lakeland	5.4644	87%
15	Pompano Beach	5.1875	84%
16	Palm Coast	4.6989	82%
17	Boca Raton	3.6786	87%

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

<u>Other Taxes</u> - 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 \$.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 2020 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 2021	Other 7	Fax F	levenue
---------	---------	--------------	---------

Business License Tax	650,000
Communications Services Tax	2,652,000
Electric	8,121,000
Gas/Fuel Oil	199,000
Propane	90,000
Water	1,390,600
Total	13,102,600

Licenses & Permits - 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 1.6% from the FY 2020 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.

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 2021 Licenses & Permits

Electric Franchise Fee	\$6,519,700
Gas Franchise Fee	\$210,000
Sewer Permits	\$4,000
Tree Permits	\$9,000
Total	\$6,742,700

<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 66% 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. A five-year agreement is in effect for FY 2017 – FY 2021.

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 2015, a new agreement with the County was executed to provide a funding schedule that calls for increases in FY 2016 of 8.02% and 5.84% in FY 2017, and then real costs as presented by the municipalities for FY 2018.

High Point Fire District Tax - Pinellas County contracts with Largo to provide fire service protection for approximately 77.5% 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 15.7% 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 2021 projection of \$670,000

Belleair Bluffs Fire District	335,800
Emergency Medical Services	7,499,900
High Point Fire District	1,497,000
Largo Fire District	1,979,300
Library Cooperative	670,000
Total	11,982,000

FY 2021 County Shared Revenue

State Shared Revenue – Half-Cent Sales Tax - In 1988 the sales tax was increased to 6% and the distribution formula was modified to provide for municipalities and counties to receive 9.88% of the proceeds. 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. Effective July 1, 2004, the percentage of sales tax revenues transferred to the Half-Cent Sales Tax Program was reduced as a result of funding reform for the state court system. The distribution of state sales tax revenue transferred to the Municipal Revenue Sharing Program was decreased to hold cities financially harmless relative to prior distributions. This revenue source is projecting a 3.4% decrease compared to FY 2020, with 3% growth projected after FY 2023.

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; however, there is a projected loss of 16.8% in FY 2021 as a result of the COVID-19 economic disruption.

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.

Mobile Home Licenses	185,000			
Motor Fuel Tax	650,600			
State Sales Tax	4,984,200			
Total	5,819,800			

FY 2021 State Shared Revenue

<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. Municipalities must use the funds for transportation related expenditures, including bicycle paths and pedestrian pathways, from the fuel tax portion of this revenue. FY 2020 revenues are projected to be 1.35% less than budget with 3% growth going forward.

FY 2021 Municipal Revenue Sharing

Revenue Sharing \$2,053,500

<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.

FY 2021 User Charges

User Charges

\$5,269,000



<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.

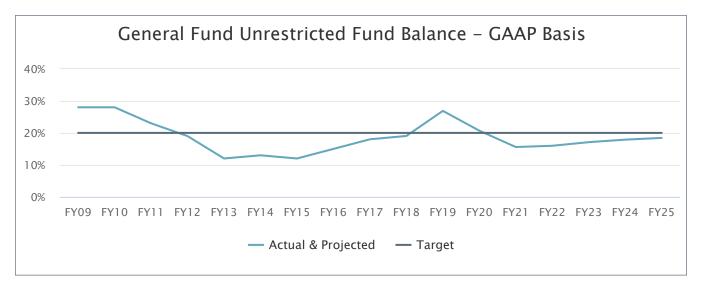
Transfer From:	
Construction Services Fund	189,600
CRA Fund	35,200
Fleet Services Fund	140,800
Forfeiture Fund (Police)	11,400
Risk Management Fund	21,600
Solid Waste Fund	1,195,500
Stormwater Fund	262,400
Wastewater Fund	2,065,800
Total	3,922,300

FY 2021 Interfund Transfers to the General Fund

<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 unrestricted fund balance was intentionally and gradually reduced after FY 2008 to mitigate service level reductions and property tax increases during the recession and recovery. The General Fund's unrestricted fund balance is projected to end FY 2020 at 20.7% of expenditures. In the current five-year projection, the fund balance decreases below the 20% target, accommodating the City's response and recovery from the COVID-19 pandemic. The graph below shows that the General Fund's unrestricted fund balance is projected to reach a low in FY 2022 before returning to growth toward the target level of 20% of subsequent years' expenditures.



Enterprise Funds

сіту н



GOLF COURSE FUND							
	Actual	Actual	Budget	Estimated	Budget	% Change Fron	
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2020	
Beginning Balance	2,403,234	2,281,849	2,178,200	2,271,500	2,027,400	-6.92%	
Revenues							
Property Taxes	0	0	0	0	0	-	
Other Taxes	0	0	0	0	0	-	
Licenses & Permits	0	0	0	0	0	-	
Intergovernmental	0	4,294	1,700	400	0	-100.00%	
User Charges	934,410	1,035,985	1,078,800	888,800	1,058,000	-1.93%	
Fines	0	0	0	0	0	-	
Miscellaneous	21,937	20,777	6,600	12,500	10,600	60.61%	
Debt Proceeds	0	0	0	0	0	-	
Interfund Charges/transfers	0	0	0	0	0	-	
Total Resources	956,347	1,061,056	1,087,100	901,700	1,068,600	-1.70%	
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	10,000	2,371	10,000	2,000	10,000	0.00%	
Recreation, Parks & Arts	1,067,731	1,069,061	1,213,300	1,143,800	1,289,000	6.24%	
Total Expenditures	1,077,732	1,071,432	1,223,300	1,145,800	1,299,000	6.19%	
Ending Balance							
Equity	1,863,940	1,769,095	1,642,200	1,609,100	1,625,600	-	
Unexpended Expenditures	0	0	36,700	0	39,000	-	
Available Fund Balance	417,909	502,378	399,800	418,300	171,400	-57.13%	
otal Ending Balance	2,281,849	2,271,473	2,078,700	2,027,400	1,836,000	-	
expenditures By Category							
Personnel	457,758	469,827	527,800	506,200	554,100	4.98%	
Operating	619,974	601,605	695,500	639,600	744,900	7.10%	
Capital	0	0	0	0	0	-	
Other	0	0	0	0	0	-	
Total	1,077,732	1,071,432	1,223,300	1,145,800	1,299,000	6.19%	

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

Golf Course Fund Analysis

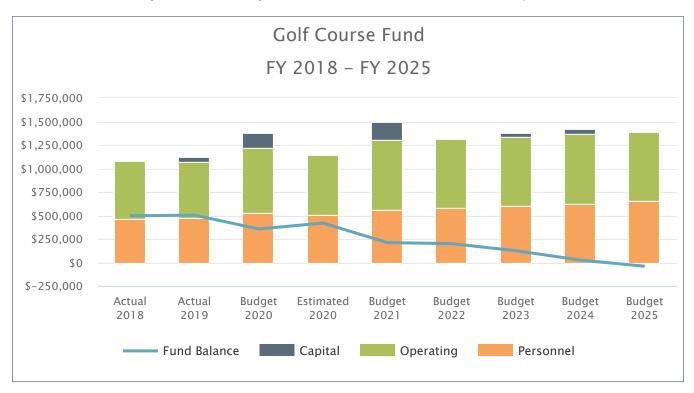
The Golf Course Fund is an enterprise fund which accounts for all financial activity associated with the operation of the City's Municipal Golf Course. The City-owned 18-hole executive golf course also includes a pro shop and a concession area. This fund is intended to be entirely self-supporting through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

Golf Course Fund Projections

Due to waning interest in the sport of golf, the balance in the Golf Course Fund is projected to continue decreasing over the next five years. The pandemic exacerbated this trend leading current projected Fiscal Year 2020 revenues to be at only 82% of budget. Personnel, operating and future capital expenditures will keep this fund structurally unbalanced. However, changes in the revenue and expenditure projections show a sufficient fund balance at this time so as not to require a rate increase. Looking into the future, rate increases will be necessary if demand does not increase in order to support course operations and avoid a negative cash 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.





SOLID WASTE FUND						
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	13,440,457	12,389,994	12,424,200	13,265,900	13,888,100	11.78%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	60,124	141,671	202,000	192,700	60,000	-70.30%
User Charges	10,945,165	13,007,013	13,283,800	13,225,000	13,567,700	2.14%
Fines	0	0	0	0	0	
Miscellaneous	244,795	175,556	225,600	315,900	235,700	4.48%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	11,250,084	13,324,239	13,711,400	13,733,600	13,863,400	1.11%
Expenditures						
Administration	97,840	104,812	93,900	65,800	82,100	-12.57%
Community Development	0	0	0	0	0	-
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	207,594	199,375	215,500	207,400	222,300	3.16%
Fire Rescue	0	0	0	0	0	-
General Operating	987,765	1,177,508	1,267,800	1,270,900	1,292,200	1.92%
Human Resources	0	0	0	0	0	-
Information Technology	17,253	38,359	41,800	35,000	131,600	214.83%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	10,990,094	10,928,322	12,383,400	11,532,300	12,839,100	3.68%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	12,300,547	12,448,375	14,002,400	13,111,400	14,567,300	4.03%
Ending Balance						
Designated/Reserved	9,146,607	9,447,925	10,926,600	11,180,600	11,918,200	-
Emergency Reserve	0	500,000	250,000	250,000	250,000	
Unexpended Expenditures	0	0	875,200	0	910,500	
Available Fund Balance	3,243,387	3,317,934	956,600	2,457,500	1,016,000	
Total Ending Balance	12,389,994	13,265,859	13,008,400	13,888,100	14,094,700	
Expenditures By Category						
Personnel	3,629,101	3,794,447	4,229,700	3,765,200	4,335,400	2.50%
Operating	7,686,381	7,479,420	8,508,000	8,078,400	8,945,900	
Capital	0	024,7,7,7	0,000,000	0,070,400	0,540,500	
Other	985,065	1,174,508	1,264,700	1,267,800	1,286,000	
Total	12,300,547	12,448,375	14,002,400	13,111,400	14,567,300	

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.

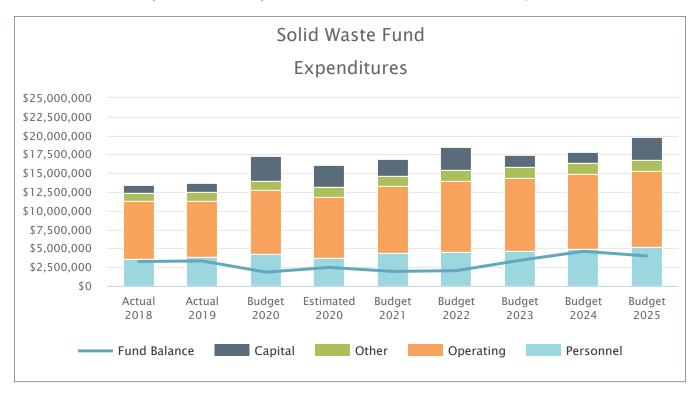
Solid Waste Fund Projections

A 20% rate increase occurred in FY 2019 in large part due to the increased cost of maintaining level of service for the recycling program. A 15% rate increase is scheduled for FY 2022 due to Pinellas County increasing the tipping fee charge by 6% per year from FY 2019 – FY 2021. Tipping fees make up approximately 30% of the solid waste fund budget. Additionally, restrictions on foreign purchase of recycled materials negatively affected the market and resulted in higher disposal costs for the recycling program, leaving the City with great uncertainty on the future costs and viability of recycling.

The Solid Waste Fund has no outstanding debt and no borrowing is projected over the next five years. The fund does include a reserve for storm debris removal based on the City's experience during Hurricane Irma. Fund balance over the five-year period fluctuates based on the escalating costs, need for reserves, and future rate increases. Further analysis of the current rate structures and spending plans will be necessary in the coming years.

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 Analysis

The following rate schedule represents collection rates in effect:

Curbside Collection (cans) - \$21.18 monthly

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

<u>Roll-Off Container</u> – 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.

BUDGET SUMMARY

WASTEWATER FUND						
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	109,139,415	110,845,467	114,130,000	117,593,400	120,738,400	0.49%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	86,364	11,000	10,600	0	-76.09%
User Charges	23,095,480	23,669,192	28,688,500	23,156,500	25,332,800	22.19%
Fines	5,600	21,030	7,000	10,000	7,000	40.00%
Miscellaneous	(278,296)	2,777,987	649,000	1,179,000	924,000	75.88%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	22,822,784	26,554,572	29,355,500	24,356,100	26,263,800	22.84%
Expenditures						
Administration	49,944	79,761	91,300	79,200	74,600	-19.19%
Community Development	12,115	14,627	0	0	0	-100.00%
Engineering Services	1,092,437	1,029,125	1,340,200	1,000,700	1,471,500	5.60%
Environmental Services	17,441,148	18,335,375	21,554,000	17,027,300	18,746,600	-0.96%
Finance	187,031	185,464	208,000	187,900	212,000	-2.39%
Fire Rescue	0	0	0	0	0	-
General Operating	2,066,635	2,064,704	2,621,100	2,621,100	2,621,600	25.10%
Human Resources	0	0	0	0	0	-
Information Technology	245,832	278,764	296,100	281,900	416,000	19.78%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	21,589	14,988	25,000	13,000	25,000	0.00%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	21,116,732	22,002,808	26,135,700	21,211,100	23,567,300	9.96%
Ending Balance						
Designated/reserved	60,959,402	80,546,885	74,924,500	94,206,100	110,345,200	-
Unexpended Expenditures	0	0	1,829,500	0	1,649,700	-
Available Fund Balance	49,886,065	34,850,347	42,425,300	26,532,300	13,089,700	46.60%
Total Ending Balance	110,845,467	117,593,361	119,179,300	120,738,400	125,084,600	-
Expenditures By Category						
Personnel	6,624,514	6,905,526	7,573,700	6,669,000	7,787,300	6.08%
Operating	12,187,941	12,358,286	15,343,900	11,329,700	12,619,200	11.29%
Capital	0	0	0	0	0	-
Other	2,304,276	2,738,996	3,218,100	3,212,400	3,160,800	13.66%
Total	21,116,732	22,002,808	26,135,700	21,211,100	23,567,300	5.08%

Note: Table reflects the total of Wastewater Funds 41, 42, and 45.

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



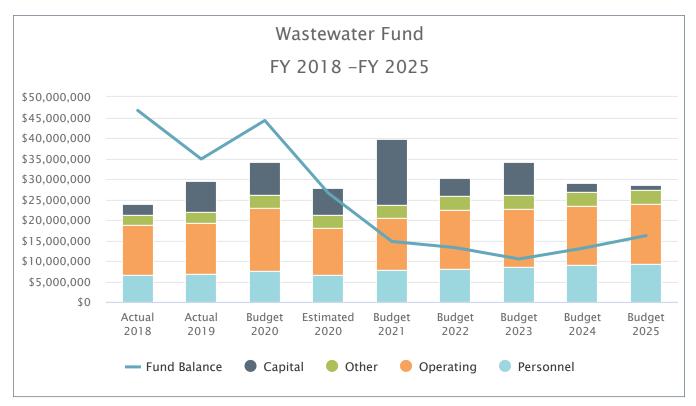
Wastewater (Sewer) Fund Analysis

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.

Wastewater (Sewer) Fund Projections

The financial plan for this fund has changed significantly since the FY 2020 budget was adopted. Initially there was a 25% rate increase scheduled for FY 2020 to meet the debt coverage ratios for the approximately \$100M in debt in the fund due to major wastewater collection and treatment plant projects. The rate increase was not needed in FY 2020 to meet the ratios, so during the FY 2021 CIP process, the rate increase was shifted to FY 2021. Due to the COVID-19 financial crisis, the FY 2021 budget now includes a more incremental approach to the 25% rate increase in order to lessen the impact of additional expenses to our community. The FY 2021 budget has been prepared with a 10% rate increase starting in FY 2021 and continuing for three consecutive years. This is a total of a 30% rate increase over three years, which will help balance out the loss of compounding revenue increases that would have been realized if the 25% increase had been done in FY 2020 or FY 2021. This is a fair and balanced approach, especially considering that wastewater rates have not increased since 2007.

Despite these planned revenue increases, several capital projects had to be shifted out of the planning period or deferred for funding consideration. Even with those changes, the fund balance is projected to decrease significantly. As the City moves closer to major wastewater treatment and discharge decisions like deep well injection, additional rate increases will be necessary in order to fund system improvements and maintain compliance with state and federal regulations.



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 - Established October 1, 2017

<u>Residential</u> - \$2.30 Inside City Limits (\$2.88 Outside City Limits) 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	\$18.80	\$23.50
Multifamily (duplex, triplex)	\$18.80	\$18.80
High density (apartments, mobile	\$14.10	\$17.63
homes and condominiums)		
Customers utilizing other water sources	\$30.30	\$37.88

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 - \$3.71 Inside City Limits (\$4.64 Outside City Limits) 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	\$18.80	\$23.50
1 inch meter	\$56.35	\$70.44
1 1/2 inch meter	\$112.75	\$140.94
2 inch meter	\$188.00	\$235.00
3 inch meter	\$338.00	\$422.50
4 inch meter	\$526.00	\$657.50
6 inch meter	\$1,127.00	\$1,408.75
8 inch meter	\$1,879.00	\$2,348.75

Reclaimed Water Rates - Established October 1, 2007

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

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

		Outside City Limits or
	Inside City Limits:	Inside City/Outside Sanitary:
Commercial/Industrial	\$1.10/1,000 gallons above minimum	\$1.35/1,000 gallons above minimum
Golf Course	\$0.85/1,000 gallons	\$1.05/1,00 gallons
	above minimum	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% for FY 2019 and remains at that level for FY 20201.

Special Revenue Funds

TT

411



	Actual	Actual Actual Budget			Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
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	143,940	417,052	858,400	1,132,000	958,100	11.61%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	585,966	212,577	250,000	225,000	150,000	-40.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	729,906	629,629	1,108,400	1,357,000	1,108,100	-0.03%
Expenditures						
Administration	3,493	0	0	0	0	-
Community Development	726,413	629,629	1,108,400	1,357,000	1,108,100	-0.03%
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	729,906	629,629	1,108,400	1,357,000	1,108,100	-0.03%
Ending Balance						
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	0	0	0	0	0	-
Fotal Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	170,636	189,428	224,000	212,900	245,100	9.42%
Operating	391,034	172,244	706,600	158,200	116,200	
Capital	168,236	214,187	177,800	757,000	349,800	
Other	0	53,769	0	228,900	397,000	
Total	729,906	629,629	1,108,400	1,357,000	1,108,100	

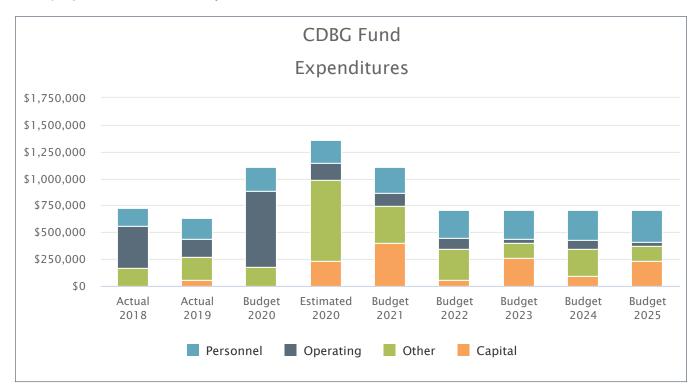
Community Development Block Grant (CDBG) Fund Analysis

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.

CDBG Fund Projections

The estimates for FY 2020 show spending above budget, as the federal CARES Act provided additional grant funding for COVID-19 related response and recovery expenditures beyond the program's traditional expenditures tied to qualifying households and available cases during the fiscal year. Uncertainty in the federal funding environment for these programs means uncertainty in the future outlook for this fund.





	CONSTRU	CTION SERV				
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	3,666,102	4,285,097	5,573,500	5,814,400	6,432,000	32.79%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	2,146,252	2,784,853	1,900,000	2,050,000	1,900,000	0.00%
Intergovernmental	0	14,001	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	52,447	143,558	45,000	150,000	100,000	122.22%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	90,000	90,000	90,000	90,000	0	-100.00%
Total Resources	2,288,699	3,032,412	2,035,000	2,290,000	2,000,000	-1.72%
Expenditures						
Administration	3,494	0	0	0	0	-
Community Development	1,435,562	1,294,329	1,678,900	1,377,700	1,774,600	5.70%
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	175,300	182,900	224,800	225,400	224,200	-0.27%
Human Resources	0	0	0	0	0	-
Information Technology	55,348	25,843	70,500	69,300	180,400	155.89%
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	1,669,704	1,503,071	1,974,200	1,672,400	2,179,200	10.38%
Ending Balance						
Designated/Reserved	254,713	70,176	254,700	2,070,100	2,070,100	-
Unexpended Expenditures	0	0	98,700	0	106,800	-
Available Fund Balance	4,030,384	5,744,262	5,379,600	4,361,900	4,182,700	33.93%
Fotal Ending Balance	4,285,097	5,814,438	5,733,000	6,432,000	6,359,600	-
Expenditures By Category						
Personnel	1,118,696	1,016,794	1,360,800	1,088,800	1,395,200	2.53%
Operating	349,235	302,341	389,200	330,200	496,000	
Capital	26,472	1,637	0	28,600	490,000 65,000	
Other	175,300	182,300	224,200	224,800	223,000	
Total	1,669,704	1,503,071	1,974,200	1,672,400	2,179,200	

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.

Expenditures in this fund increase and decrease commensurate with construction activity in the City. Operating costs are projected to remain relatively stable with 2% growth expected going forward.

The fund balance has steadily grown since FY 2010 due to increased development activity throughout the City. It is projected to remain well over 75% for the next five years, although current personnel and operating expenditures are projected to outpace revenues at the current rate, reducing the fund balance over time. Revenues for 2020 are expected to come in \$255,000 over budget, indicating the continued strength of the market.

The table below shows Permitted Construction Values since FY 2009. Permitted Construction Values are a measurement tool used to show development growth within a particular market area.

	Commercia	I	Residential			
Year	Value	%	Value	%		
2009	\$31,973,447	59%	\$22,021,059	41%		
2010	\$26,118,938	48%	\$28,259,374	52%		
2011	\$27,907,583	27%	\$74,211,105	73%		
2012	\$79,597,566	50%	\$80,892,894	50%		
2013	\$55,865,256	47%	\$64,216,402	53%		
2014	\$109,007,331	70%	\$46,717,427	30%		
2015	\$170,067,000	83%	\$34,833,000	17%		
2016	\$74,700,000	52%	\$68,600,000	48%		
2017	\$27,609,142	30%	\$63,612,652	70%		
2018	\$56,908,596	38%	\$94,030,382	62%		
2019	\$152,770,181	71%	\$62,092,137	29%		
2020*	\$56,513,269	55%	\$45,625,429	45%		

Permitted Construction Value

*Estimated as of

July 1, 2020



COMMUNITY REDEVELOPMENT AGENCY FUND

	FY 2021 Adopted Millage Rate of 5.6200					
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021	% Change From FY 2020
Beginning Balance	3,492,035	3,820,590	2,659,200	4,349,400	5,341,500	100.87%
Revenues						
Property Taxes	393,118	463,072	605,700	605,900	700,400	15.63%
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	369,530	434,783	1,763,500	580,500	1,342,600	-23.87%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	31,051	122,462	35,000	85,000	60,000	71.43%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	793,699	1,020,317	2,404,200	1,271,400	2,103,000	-12.53%
Expenditures						
- Administration	0	0	0	0	0	-
Community Development	431,040	457,586	2,475,800	242,600	2,857,600	15.42%
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	32,500	33,800	35,200	35,200	36,600	3.98%
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	1,605	119	2,500	1,500	2,500	0.00%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	465,144	491,506	2,513,500	279,300	2,896,700	15.25%
Ending Delence						
Ending Balance	216 422	2 002 564	216 400	2 882 600	2 002 600	
Designated/reserved Unexpended Expenditures	316,423	3,883,564	316,400	3,883,600	3,883,600	
Available Fund Balance	0	0	75,400	0	86,900	
Total Ending Balance	3,504,167 3,820,590	465,837 4,349,401	2,233,500 2,625,300	1,457,900 5,341,500	664,200 4,634,700	
	3,020,390	7,049,401	2,020,000	0,041,000	-,00-,700	
Expenditures By Category	00 (01		110.000	101 100	107.000	0.66%
Personnel	82,621	85,605	116,000	101,100	127,200	
Operating Consisted	57,991	49,686	103,700	11,400	93,700	
Capital	292,032	321,845	2,243,600	101,600	2,458,200	
Other Total	32,500	34,370	50,200	65,200	217,600	
Total	465,144	491,506	2,513,500	279,300	2,896,700	15.25%

Community Redevelopment Agency (CRA) Fund

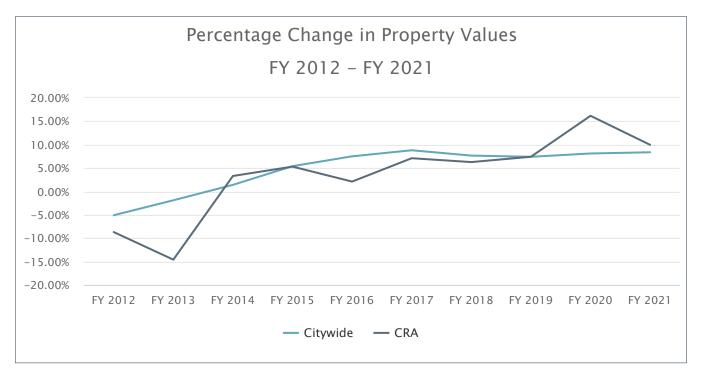
In FY 2013, the Community Redevelopment Agency Fund became the new name of the previous Downtown Tax Increment Financing (DTIF) Fund. The name of the fund was changed because the revenue sources for the fund expanded to include not only DTIF tax revenue, but also revenue from the sale of property located 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.

CRA Fund Projections

Estimated FY 2020 expenditures are significantly below budgeted expenditures due to the deferral of the West Bay Drive Trailhead Project pending finalization of construction bidding.

The FY 2021 preliminary estimates reveal that CRA property value shows growth, coming in at 9.96% (vs. 8.37% city-wide). There are several additional redevelopment projects underway in the CRA that are expected to boost property values in future years.

The graph below shows the projected change in taxable value for the CRA compared to citywide values from FY 2012 to FY 2021.





	COUN	TY GAS TAX	FUND			
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021	% Change From FY 202
Beginning Balance	4,484,590	3,648,559	4,549,600	1,672,400	2,159,500	-52.53%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	1,081,637	1,114,594	1,135,000	944,200	994,600	-12.37%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	40,054	120,943	40,000	28,700	35,000	-12.50%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	1,121,690	1,235,537	1,175,000	972,900	1,029,600	-12.37%
xpenditures						
Administration	0	0	0	0	0	-
Community Development	1,068,524	1,581,880	0	0	0	-
Engineering Services	503,799	1,258,761	125,800	125,800	705,000	460.41%
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	385,398	371,014	395,000	360,000	395,000	0.00%
Recreation, Parks & Arts	0	0	0	0	0	-
otal Expenditures	1,957,721	3,211,655	520,800	485,800	1,100,000	111.21%
nding Balance						
Designated/Reserved	2,038,467	1,418,359	4,197,200	1,418,300	1,418,300	-
Unexpended Expenditures	0	0	31,200	0	66,000	
Available Fund Balance	1,610,092	254,082	1,006,600	741,200	670,800	
otal Ending Balance	3,648,559	1,672,441	5,235,000	2,159,500	2,155,100	
xpenditures By Category						
Personnel	0	0	0	0	0	-
Operating	418,959	388,032	445,000	410,000	445,000	
Capital	1,538,762	1,875,624	49,000	49,000	655,000	
Other	0	948,000	26,800	26,800	000,000	
Total	1,957,721	3,211,655	520,800	485,800	1,100,000	



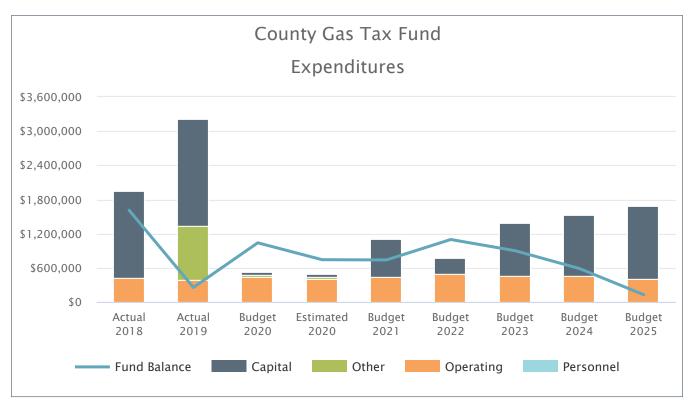
County Gas Tax Fund Analysis

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.

County Gas Tax Fund Projections

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 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 plans have been extended over a number of years to be aligned with the available funding.

Economic impacts of COVID-19 are resulting in reduced projected FY 2020 revenues by approximately 21% in the County Gas Tax Fund.

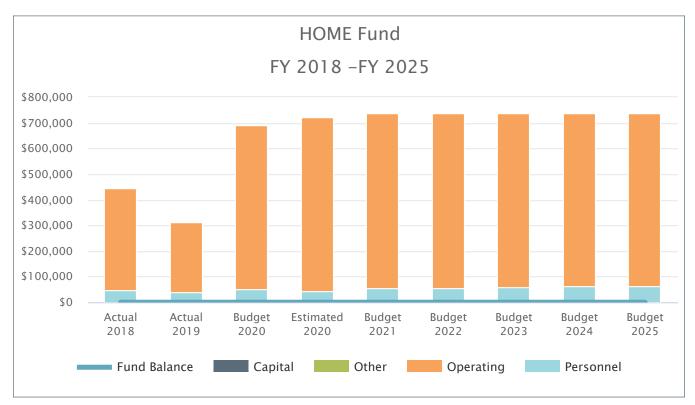




		HOME FUND				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021	% Change From FY 202
Beginning Balance	0	0	0	0	0	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	446,442	312,344	690,400	722,200	735,900	6.59%
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	446,442	312,344	690,400	722,200	735,900	6.59%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	446,441	312,344	690,400	722,200	735,900	6.59%
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	446,441	312,344	690,400	722,200	735,900	6.59%
Ending Balance						
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	0	0	0	0	0	-
Fotal Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	46,101	38,322	50,900	43,500	53,200	4.52%
Operating	400,341	274,022	639,500	678,700	682,700	
Capital	0	0	0	0	0	
Other	0	0	0	0	0	-
Total	446,442	312,344	690,400	722,200	735,900	6.59%

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.





	HOU	SING TRUST	FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	3,487	10,717	17,600	55,300	62,000	252.27%
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	7,230	45,422	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	7,230	45,422	7,900	7,900	7,900	0.00%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	0	824	25,500	1,200	6,700	-73.73%
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	0	824	25,500	1,200	6,700	-73.73%
Ending Balance						
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	10,717	55,315	0	62,000	63,200	
Total Ending Balance	10,717	55,315	0	62,000	63,200	
Expenditures By Category						
Personnel	0	799	2,100	1,200	1,000	-52.38%
Operating	0	25	2,100	1,200	5,700	
				0	5,700	
Capital	0	0	0		0	
Other	0	0	0	0	0	-



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. Minimal expenditures are projected related to preparing annual reporting documents (less than \$1,000 annually).



	LOCAL OP	TION SALES	TAX FUND			
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Budget FY 2021	% Change From FY 2020
Beginning Balance	8,035,557	6,199,558	6,667,100	5,773,400	7,550,900	13.26%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	8,576,681	9,146,956	8,520,000	7,968,000	9,094,000	6.74%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	222,976	298,177	150,000	195,000	160,000	6.67%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	8,799,657	9,445,132	8,670,000	8,163,000	9,254,000	6.74%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	1,332,826	1,359,673	0	0	0	-
Engineering Services	501,556	2,413,982	759,700	785,400	2,569,900	238.28%
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	1,950,959	924,390	1,720,000	1,700,000	6,478,000	276.63%
General Operating	5,268,070	3,721,216	2,720,800	1,763,500	15,300	-99.44%
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	1,454,901	1,417,248	1,638,600	1,638,600	1,676,000	2.28%
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	127,244	34,785	3,498,000	498,000	3,363,000	-3.86%
Total Expenditures	10,635,556	9,871,294	10,337,100	6,385,500	14,102,200	36.42%
Ending Balance						
Designated/Reserved	3,143,722	1,417,528	3,143,700	1,417,500	1,417,500	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	3,055,836	4,355,868	1,856,300	6,133,400	1,285,200	-20.76%
Total Ending Balance	6,199,558	5,773,396	5,000,000	7,550,900	2,702,700	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	7,094,137	4,337,417	8,464,700	4,525,400	14,086,900	66.42%
Other	3,541,419	5,533,877	1,872,400	1,860,100	15,300	-99.18%
Total	10,635,556	9,871,294	10,337,100	6,385,500	14,102,200	

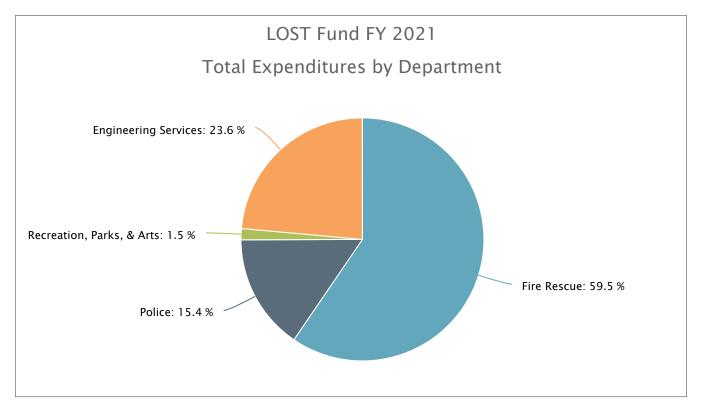


Local Option Sales Tax Fund Analysis

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.

Local Option Sales Tax Fund (Penny for Pinellas) Projections*

FY 2021 sales tax revenue is projected to increase 6.74% from the previous year. Estimated revenue from FY 2020 is 6.475.85% less than predicted as a result of COVID-19 pandemic impacts. From FY 2021 onward, revenues are expected to be heavily impacted by COVID-19, although individual years fluctuate due to intergovernmental revenue that will be received in certain years.*



*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 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 202
Beginning Balance	344,614	526,161	781,300	718,900	1,003,100	28.39%
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	181,487	192,732	216,000	284,200	228,000	5.56%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	181,487	192,732	216,000	284,200	228,000	5.56%
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	0	0	0	-
Total Expenditures	0	0	0	0	0	-
Ending Balance						
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	526,101	718,893	997,300	1,003,100	1,231,100	23.44%
Total Ending Balance	526,101	718,893	997,300	1,003,100	1,231,100	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	0	0	0	0	0	



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.

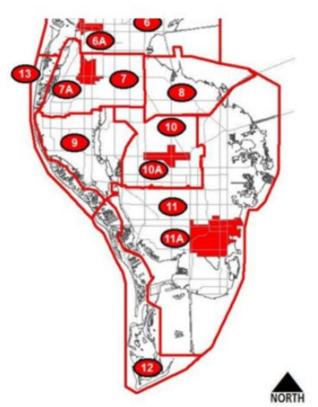
Mobility Impact Fee Fund Projections

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 will remain low initially as the fees begin collecting in this new fund.

MIF District Map

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
- 5. Safety Harbor Area
- 5A. Safety Harbor Downtown Area
- 6. Clearwater Area
- 6A. Clearwater Downtown Area
- 7. 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





	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	2,347,208	2,566,236	2,759,190	2,759,200	2,916,200	5.69%
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	219,028	192,954	116,900	157,000	149,000	27.46%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	219,028	192,954	116,900	157,000	149,000	27.46%
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	0	0	400,000	-
Total Expenditures	0	0	0	0	400,000	-
Ending Balance						
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	2,566,236	2,759,190	2,876,090	2,916,200	2,665,200	-7.33%
Total Ending Balance	0	2,759,190	2,876,090	2,916,200	2,665,200	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	0	0	0	400,000	-
Other	0	0	0	0	0	
Total	0	0	0	0	400,000	

BUDGET SUMMARY

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.

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.



		SHIP FUND				
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 202
Beginning Balance	742,695	582,255	662,300	792,200	793,400	19.79%
	/42,095	382,233	002,300	/92,200	793,400	19.79%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	350,329	113,012	233,000	265,800	1,196,000	413.30%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	318,545	463,090	200,000	570,000	250,000	25.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	668,874	576,102	433,000	835,800	1,446,000	233.95%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	829,314	366,114	433,000	834,600	1,446,000	233.95%
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	829,314	366,114	433,000	834,600	1,446,000	233.95%
Ending Balance						
Designated/reserved	88,786	92,514	88,800	92,500	92,500	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	493,469	699,729	573,500	700,900	700,900	22.21%
Total Ending Balance	582,255	792,243	662,300	793,400	793,400	-
-	,	, ,		-,	-,	
Expenditures By Category	07 507		70 400	(0.000	70 (00	0 1 0 0/
Personnel	86,597	85,546	70,400	69,900 454,000	72,600	3.13%
Operating	701,087	272,310	357,700	454,900	609,000	70.25%
Capital	0	0	0	0	0	-
Other	41,630	8,258	4,900	309,800	764,400	15500.00%

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 2021 budget includes funding from the State for a committed \$1,196,000. Future state funding is estimated at the rate of \$896,000 annually.



	ST0	RMWATER F	UND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	5,266,585	4,003,992	2,130,100	1,843,400	3,136,200	47.23%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	82,043	177,200	164,000	56,900	-67.89%
User Charges	5,569,171	5,686,236	5,737,400	5,754,800	5,797,900	1.05%
Fines	0	0	0	0	0	-
Miscellaneous	135,910	254,068	90,000	91,200	90,000	0.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	5,705,080	6,022,346	6,004,600	6,010,000	5,944,800	-1.00%
Expenditures						
Administration	34,233	49,946	56,500	52,300	42,100	-25.49%
Community Development	2,264,262	505,255	0	0	0	-
Engineering Services	994,651	3,927,672	1,905,000	964,600	2,627,600	37.93%
Environmental Services	0	0	0	0	0	-
Finance	108,195	107,406	194,800	136,900	121,200	-37.78%
Fire Rescue	0	0	0	0	0	-
General Operating	245,400	254,300	300,000	303,000	320,300	6.77%
Human Resources	0	0	0	0	0	-
Information Technology	91,088	166,944	176,400	176,200	279,600	58.50%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	3,229,844	3,171,387	3,999,700	3,084,200	3,570,400	-10.73%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	6,967,673	8,182,910	6,632,400	4,717,200	6,961,200	4.96%
Ending Balance						
Designated/reserved	1,015,505	1,054,324	1,015,500	1,054,300	1,054,300	3.82%
Unexpended Expenditures	0	0	530,600	0	556,900	-
Available Fund Balance	2,988,487	789,105	486,800	2,081,900	1,065,500	
Total Ending Balance	4,003,992	1,843,429	2,032,900	3,136,200	2,676,700	
Expenditures By Category						
Personnel	2,279,479	2,433,510	2,740,800	2,257,800	2,807,900	2.45%
Operating	1,475,336	1,428,731	1,989,200	1,621,200	1,745,100	
Capital	2,970,258	1,041,369	1,605,400	538,200	2,094,700	
Other	242,600	3,279,300	297,000	300,000	313,500	
Total	6,967,673	8,182,910	6,632,400	4,717,200	6,961,200	

Stormwater Utility (Drainage) Fund Analysis

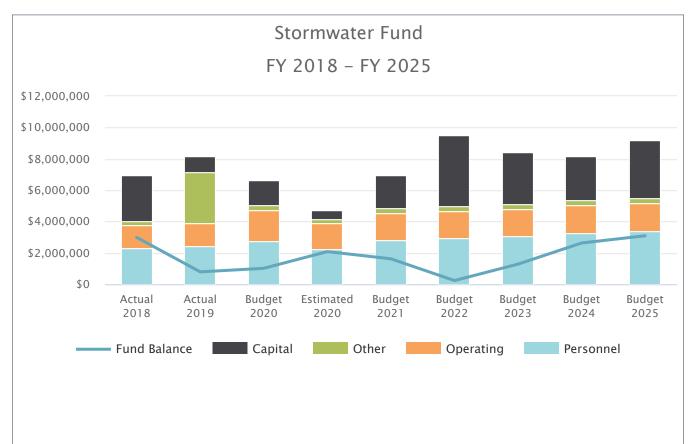
The Stormwater Utility (Drainage) Fund is a special revenue fund that accounts for the receipt and expenditure of revenues from the drainage fee. This fund derives its revenue from a monthly charge levied on all properties within the City, based on the amount of impervious surface of each property. All residential units are billed a standard Equivalent Residential Unit (ERU) charge per month, with multi-family being charged at 60% of the established ERU. Other land uses are billed on actual impervious surface, calculated in terms of number of ERU's. A 25% credit is allowed for commercial properties with permitted on-site retention. 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 2008, a differential stormwater rate structure was implemented for multi-family residential customers based on an evaluation of relative impervious surfaces. The average impervious surface for multi-family developments is about 60% of the average single family dwelling unit, primarily because of a shared roof structure for multi-story buildings. The differential multi-family rate structure was implemented in two-phases, with the first phase being implemented in FY 2008 with a 20% credit given. In FY 2013 the second and final phase was implemented with a 40% credit for multi-family properties. A 25% rate increase was approved for FY 2016. Analysis is currently being finalized to implement potential updates to the rate structure that will accommodate different home sizes and adjust the ERU.

Rates effective as of October 1, 2016 are as follows:

Monthly Residential		
Rates (per ERU)	Single Family	<u>Multi-family</u>
Current	\$5.32	\$3.19

Revenue increases of 25% in FY 2022 and 20% in FY 2023 are projected to be necessary to fund the City's stormwater system maintenance needs, including substantial work associated with planned roadway projects.





	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	3,839,857	3,162,362	3,020,000	1,920,300	1,830,800	-39.38%
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	41,391	75,363	42,900	50,400	25,200	-41.26%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	41,391	75,363	42,900	50,400	25,200	-41.26%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	708,533	1,213,161	0	0	0	-
Engineering Services	10,353	104,348	308,700	139,900	599,000	94.04%
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	718,886	1,317,509	308,700	139,900	599,000	94.04%
Ending Balance						
Designated/reserved	1,861,465	471,348	1,855,800	471,300	471,300	-
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	1,300,897	1,448,869	898,400	1,359,500	785,700	
Fotal Ending Balance	3,162,362	1,920,217	2,754,200	1,830,800	1,257,000	
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	201	0	0	0	
Capital	718,886	1,306,308	262,800	94,000	599,000	
Other	0	11,000	45,900	45,900	0,000	
Total	718,886	1,317,509	308,700	139,900	599,000	



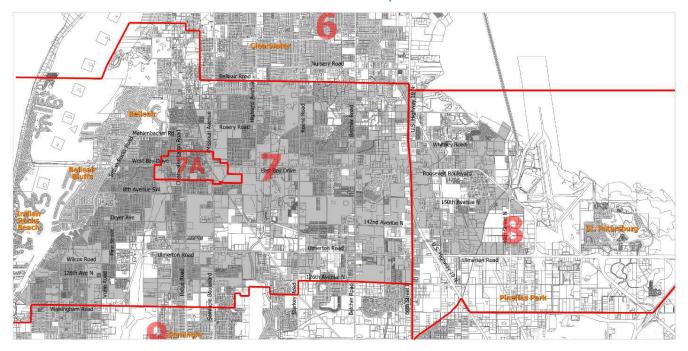
Transportation Impact Fee Fund Analysis

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.

Transportation Impact Fee Fund Projections

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	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 202
Beginning Balance	0	939,023	323,900	844,500	769,500	-
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	197,100	-
User Charges	0	0	0	0	0	
Fines	0	0	0	0	0	-
Miscellaneous	237,049	130,960	132,000	80,000	115,000	-12.88%
Debt Proceeds	0	0	0	0	0	
Interfund Charges/transfers	0	0	0	0	0	
Total Resources	237,049	130,960	132,000	80,000	312,100	
Expenditures			·		· ·	
Administration	0	0	0	0	0	-
Community Development	0	0	0	0	0	-
Engineering Services	8,319	108,084	218,000	20,900	234,100	7.39%
Environmental Services	0,019	0	0	20,500	204,100	
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	61,902	117,380	145,000	134,100	120,000	-17.24%
Total Expenditures	70,221	225,464	363,000	155,000	354,100	
Ending Balance		220,707	000,000	100,000	004,100	2.70/0
Designated/reserved	0	100 701	0	100 700	100 700	
-		183,721	0	183,700	183,700	
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	939,023	660,798	92,900	585,800	543,800	
Fotal Ending Balance	939,023	844,519	92,900	769,500	727,500	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	52,989	85,252	145,000	94,100	120,000	27.52%
Capital	0	66,000	0	0	0	-
Other	17,232	74,212	218,000	60,900	234,100	284.40%
Total	70,221	225,464	363,000	155,000	354,100	-2.45%



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 is substantial and has been separated into a single display for transparency purposes.

Internal Service Funds

CITY H

EASTER MUNICIPAL COMPLEX

FLEET SERVICES FUND

	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	902,394	1,014,695	1,081,300	1,081,300 1,235,600	1,361,400	25.90%
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	0	8,105	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	(17,428)	35,693	14,000	28,500	24,000	71.43%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	2,543,899	2,613,324	2,547,600	2,578,100	2,573,800	1.03%
Total Resources	2,526,472	2,657,122	2,561,600	2,606,600	2,597,800	1.41%
Expenditures						
Administration	172	172	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	130,200	135,500	140,900	140,900	146,600	4.05%
Human Resources	0	0	0	0	0	
Information Technology	6,798	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	2,277,001	2,300,515	2,473,200	2,339,900	2,642,600	6.85%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	2,414,171	2,436,187	2,614,100	2,480,800	2,789,200	6.70%
Ending Balance						
Designated/reserved	99,060	100,039	0	76,000	94,300	-
Fuel Ops Replacement Reserve	178,323	228,754	251,900	309,900	393,300	
Unexpended Expenditures	0	0	50,800	0	52,500	
Available Fund Balance	737,312	906,837	776,900	975,500	682,400	
Total Ending Balance	1,014,695	1,235,630	1,079,600	1,361,400	1,222,500	-
Expenditures By Category						
Personnel	001761	004 416	1,108,800	012 000	1 161 000	4.78%
Operating	884,764 1,399,206	904,416 1,396,371	1,364,500	912,800 1,427,200	1,161,800 1,481,000	
Capital	1,399,206	1,390,371	1,364,500	1,427,200	1,481,000 0	
Other	130,200	135,400	140,800	140,800	146,400	
Total Expenditures	2,414,171	2,436,187	2,614,100	2,480,800	2,789,200	6.70%

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.

Fleet Services Fund Projections

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. Operating expenditures and revenues in the Fleet Services Fund are projected to remain relatively flat for FY 20201, however fund balance is estimated to increase and then grow modestly with the inclusion of a fuel surcharge reserve, which will eventually be used to rebuild the fuel island in FY 2022.

BUDGET SUMMARY

	RISK M	IANAGEMEN	T FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	4,002,146	4 671 667	4,486,700	4,836,200	5,294,800	18.01%
beginning balance	4,002,140	4,571,557	4,400,700	4,030,200	5,294,000	10.01%
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	52,441	172,664	50,000	160,000	100,000	100.00%
Debt Proceeds	0	0	0	0	0	
Interfund Charges/transfers	12,572,907	13,584,913	15,227,500	14,528,000	15,329,300	0.67%
Total Resources	12,625,348	13,757,578	15,277,500	14,688,000	15,429,300	0.99%
Expenditures						
Administration	1,206	30,510	32,900	28,500	31,600	-3.95%
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	29,102	29,902	30,800	30,800	31,700	2.92%
Human Resources	12,025,629	13,432,472	14,774,700	14,170,100	15,827,200	7.12%
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	12,055,937	13,492,883	14,838,400	14,229,400	15,890,500	7.09%
Ending Balance						
Designated/reserved	602,048	662,139	602,000	662,100	662,100	9.98%
Catastrophe Reserve	1,377,000	1,377,000	1,377,000	1,377,000	1,377,000	
Unexpended Expenditures	0	0	445,200	0	476,700	
Available Fund Balance	2,592,509	2,797,113	2,946,800	3,255,700	2,794,500	
Total Ending Balance	4,571,557	4,836,252	5,371,000	5,294,800	5,310,300	-1.13%
	2,592,509	2,797,113	2,946,800	3,255,700	2,794,500	-5.17
Expenditures By Category Personnel	448,238	484,427	503,200	505,300	523,500	4.03%
Operating Capital	11,587,699	12,987,656	14,313,600	13,702,500	15,344,500	
Capital Other	0 20,000	0 20,800	0 21,600	0 21,600	0 22,500	
Total	12,055,937	13,492,883	14,838,400	14,229,400	15,890,500	7.09%



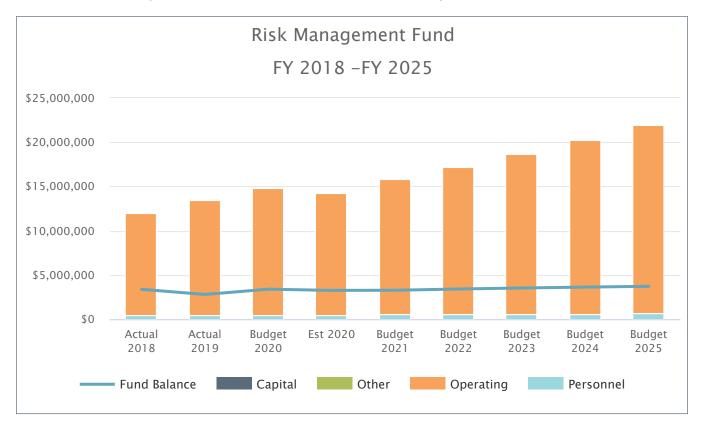
Risk Management Fund Analysis

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 predominately 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.

Risk Management Fund Projections

The fund balance remains relatively stable as operating costs grow, increasing almost entirely due to health insurance increases. Property and liability insurance and Worker's Compensation charges to departments are remaining flat. A 6% health insurance premium increase is included in the FY 2021 Budget.



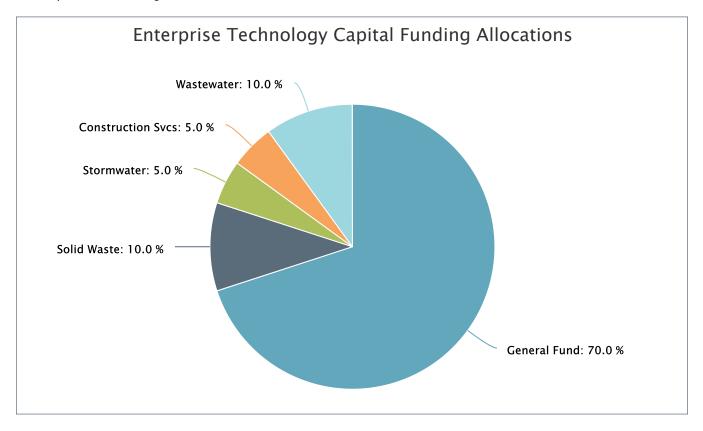
Capital Projects Funds

сіту ні



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. The allocations have been calculated to help generate the approximate revenue necessary to replace a major enterprise application after every ten years. The allocation of those source funds is outlined in the chart below. Because the fund is new and has not accumulated a sufficient fund balance for an initial project, debt proceeds to this fund will support the initial acquisition of the next technology capital project and loan repayments will be processed through the debt service fund.



BUDGET SUMMARY

	ENTERPRISE T	ECHNOLOGY	' CAPITAL FU	IND		
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	0	0	0	0	0	-
5						
Revenues						
Property Taxes	0	0	0	0	C	-
Other Taxes	0	0	0	0	C	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	0	0	0	C	-
User Charges	0	0	0	0	C	-
Fines	0	0	0	0	C	-
Miscellaneous	0	0	0	0	C	-
Debt Proceeds	0	0	3,200,000	3,200,000	C	-100.00%
Interfund Charges/transfers	0	0	0	0	C	-
Total Resources	0	0	3,200,000	3,200,000	0	-100.00%
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	3,200,000	3,200,000	C	
Legislative	0	0	0	0	C	
Library	0	0	0	0	0	
Police	0	0	0	0	C	
Public Works	0	0	0	0	0	
Recreation, Parks & Arts	0	0	0	0	0	
Total Expenditures	0	0	3,200,000	3,200,000	0	-100.00%
Ending Balance						
Designated/reserved	0	0	0	0	C	-
Unexpended Expenditures	0	0	0	ů 0	Ŭ	
Available Fund Balance	0	0	0	0	C	-
Total Ending Balance	0	0	0	0	C	-
	0	0	0	0	C	-
Expenditures By Category	<u>^</u>	•	^	•	~	
Personnel	0	0	0	0	0	
Operating	0	0	0	0	0	
Capital	0	0	3,200,000	3,200,000	0	
Other	0	0	0	0	0	
Total	0	0	3,200,000	3,200,000	0	-100.00%

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



	TRANSPO	RTATION CAP	PITAL FUND			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 202
				F (00 000	- - - - - - - - - -	
Beginning Balance	0	0	0	5,489,200	5,583,500	-
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	207,500	92,400	-
Debt Proceeds	0	0	0	0	0	
Interfund Charges/transfers	0	6,042,000	175,000	169,300	0	-100.00%
Total Resources	0	6,042,000	175,000	376,800	92,400	-47.20%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	
Engineering Services	0	552,776	175,000	282,500	186,700	
Environmental Services	0	0	0	202,500	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	Ŭ 0	0	0	
Library	0	0	0	0	0	
Police	0	0	0	0	0	
Public Works	0	0	0	ů 0	0	
Recreation, Parks & Arts	0	0	0	0	0	
Total Expenditures	0	552,776	175,000	282,500	186,700	
Ending Balance						
Designated/reserved	0	5,489,224	0	5,489,200	5,489,200	
					-	
Unexpended Expenditures Available Fund Balance Total Ending Balance	0 0 0	5,489,224 0 (0) 5,489,224	0 0 0	5,489,200 0 94,300 5,583,500	5,489,200 0 5,489,200	
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	0	0	0	0	0	
Capital	0	0	0	0	0	
Other	0	552,776	175,000	282,500	0 186,700	
Total	0	552,776	175,000	282,500	186,700	6.69%

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.

Debt Service Fund

CITY H

EASTER MUNICIPAL COMPLEX

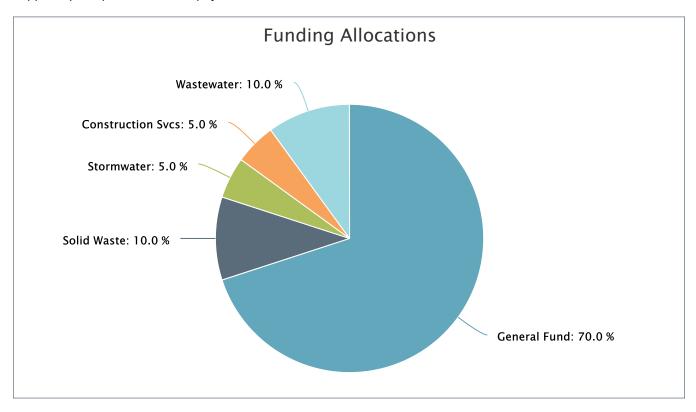
BUDGET SUMMARY

0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0	
0 0 0 0 0	0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -
0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -
0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -
0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 57.83% 0 57.83% 0 57.83% 0 57.83%
0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 57.83% 0 57.83% 0 57.83% 0 57.83%
0 691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 - 0 - 0 57.83% 0 57.83% 0 57.83% 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 - 0 57.83% 0 57.83% 0 57.83% 0 - 0 - 0 - 0 - 0 - 0 -
0 0 0 0 0 0 0 691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 - 0 57.83% 0 57.83% 0 - 0 - 0 - 0 - 0 - 0 -
0 0 0 0 0 0 1,091,700 691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 <u>57.83%</u> 0 57.83% 0 57.83% 0 <u>-</u> 0 - 0 -
0 0 0 0 691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0 0 0 0 0	0 - 0 - 0 57.83% 0 57.83% 0 - 0 - 0 - 0 -
0 0 1,091,700 691,700 0 1,091,700 691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0	0 - 0 <u>57.83%</u> 0 57.83% 0 - 0 - 0 - 0 -
691,700 0 1,091,700 691,700 0 1,091,700 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 57.83% 0 57.83% 0 - 0 - 0 - 0 -
691,700 0 1,091,700 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0 0 0 0 0 0 0	0 57.83% 0 - 0 - 0 -
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0	0 - 0 - 0 -
0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0	0 - 0 -
0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0	0 - 0 -
0 0 0 0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0	0 - 0 -
0 0 0 0 0 0 0 0 0 691,700 0 1,091,700 0 0 0	0 -
0 0 0 0 0 0 691,700 0 1,091,700 0 0 0	
0 0 691,700 0 1,091,700 0 0 0	u -
691,700 0 1,091,700 0 0 0 0 0	0 -
0 0 0 0	0 -
0 0 0 0	0 57.83%
	0 -
	0 -
0 0	0 -
0 0	0 -
0 0	0 -
0 0	0 -
0 0	0 -
691,700 0 1,091,700	0 57.83%
0 0	0 -
	0 -
	0 -
	0 0 0 0 691,700 0 1,091,70 0 0 0 0



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 principle and interest payments from the same source funds.



Trust Fund



	1	FRUST FUND	S			
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	From FY 2020
Beginning Balance	827,039	922,040	869,900	982,400	1,006,600	15.71%
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	106,120	88,441	96,000	106,000	96,000	0.00%
Miscellaneous	242,171	320,095	179,400	168,300	149,700	14.82%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	348,291	408,536	275,400	274,300	245,700	-10.78%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	0	0	5,000	0	5,000	0.00%
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	1,000	1,000	500	1,000	0.00%
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	4,636	3,822	15,000	0	15,000	0.00%
Police	118,953	201,540	101,900	73,400	48,900	-52.01%
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	129,702	141,857	240,800	176,200	219,300	-8.93%
Fotal Expenditures	253,290	348,219	363,700	250,100	289,200	-20.48%
Ending Balance						
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	922,040	982,358	781,600	1,006,600	963,100	23.22%
Fotal Ending Balance	922,040	982,358	781,600	1,006,600	963,100	
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	240,054	253,971	309,300	210,700	272,800	
Capital	1,836	82,848	43,000	28,000	5,000	
Other	11,400	11,400	11,400	11,400	11,400	
Total	253,290	348,219	363,700	250,100	289,200	

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 Comprehensive Annual Financial Report (CAFR) 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 CAFR. 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.

Athletic Improvements	3,500
General Youth Athletics	4,100
Teen Council Fundraising	67,500
Youth/Golf Scholarships	4,200
Central Park Perf. Arts Center	900
Leisure Incentive	22,500
Fire Rescue Fund	7,700
Library Donations	7,100
Police Training	16,400
Police Donations/Victims Asst.	21,500
State/Federal Forfeiture	82,600
Building Training	5,800
Other - Interest, Misc. Donations	6,000
Total	249,800

Budgeted FY 2021 Trust Fund Revenues

Grant Funds

сіту н

EASTER MUNICIPAL COMPLEX

FY 2021 GRANT SUMMARY

Amounts shown are entire awards guaranteed and do not reflect expected revenues in FY 2021

Dept	Grantor	Program	Amount	Fund	Project(s)
CD	United States Dept of Housing and Urban Development	Community Development Block Grant (CDBG)*	\$2,216,200	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	\$2,892,000	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	\$1,471,800	HOME	Sold on Largo-Down Payment Assistance Program; Housing Rehabilitation
CD	Florida Housing Finance Corporation	Coronavirus Relief Fund Resident Assistance Program	\$271,500	General	Housing & Utility Assistance Programs
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)	\$62,000	General	2020 JAG Grant Allocation - Police Equipment
PW	Pinellas County	Pinellas County Municipal Recycling Grant	\$60,000	Solid Waste	General Programmatic Support
RPA	FDOT	FDOT Highway Beautification	\$125,000	General	Highway Beautification

Total

\$7,103,500

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

Subtotal By Department		Subtotal By Fund	
Community Development (CD)	\$6,851,500	CDBG	\$2,216,200
Police Department (PD)	\$67,000	General	\$463,500
Public Works (PW)	\$60,000	HOME	\$1,471,800
Recreation, Parks & Arts (RPA)	\$125,000	SHIP	\$2,892,000
		Solid Waste	\$60,000
Total	\$7,103,500	Total	\$7,103,500

Long Range Financial Plan



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.

<u>Operating Growth Assumptions</u>: 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.

CITY OF LARGO VOUR COMMUNITY OF CHOICE Maturally

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
General Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	12,819,910	13,882,900	18,814,700	20,513,900	18,549,200	17,247,500	16,998,900	18,480,400
Revenue								
Property Tax	25,591,482	26,905,000	26,955,000	29,116,200	30,863,200	32,715,000	34,677,900	36,758,600
Other Taxes	12,673,893	12,828,800	12,862,900	13,102,600	13,327,400	13,557,700	13,793,500	14,035,000
Licenses & Permits	6,536,151	6,632,500	6,423,000	6,742,700	6,905,700	7,072,800	7,244,000	7,419,500
Intergovernmental	21,550,512	22,355,700	21,731,600	21,396,700	21,117,200	21,540,200	22,209,200	22,902,300
User Charges	5,959,470	5,772,700	4,105,500	5,269,000	5,573,600	5,729,400	5,849,900	5,949,000
Fines	337,930	363,500	622,500	788,500	788,500	788,500	788,500	788,500
Miscellaneous	2,874,123	2,152,300	2,555,900	2,337,800	2,338,800	2,339,800	2,340,800	2,341,800
Interfund Charges / Transfers	3,870,712	4,403,100	3,922,300	4,186,700	4,624,800	4,917,500	4,980,400	5,043,400
Debt Proceeds	0	3,500,000	0	6,300,000	0	0	0	0
Total Revenue	79,394,274	84,913,600	79,178,700	89,240,200	85,539,200	88,660,900	91,884,200	95,238,100
Total Resources	73,694,557	81,892,700	77,479,550	91,204,900	86,840,900	88,909,500	90,402,700	94,025,500
Expenditures								
		(0.004.000	50 10 4 000	66 471 000	(0 (1 4 400	71 170 100	74170000	77 104 400
Personnel	56,986,056	62,324,000	58,134,300	66,471,800	68,614,400	71,179,100	74,178,300	77,186,600
Operating Other	15,268,864	17,193,700	17,165,950	19,620,600	17,764,500	17,740,300	16,917,400	17,417,800
Other	-262,883	207,500	-170,000	784,700	2,430,900	2,423,700	2,426,600	2,569,600
Capital	1,702,520	6,477,600	2,349,300	9,128,100	2,601,700	2,245,800	1,638,400	1,800,200
Total Expenditures	73,694,557	86,202,800	77,479,550	96,005,200	91,411,500	93,588,900	95,160,700	98,974,200
Change In Reserves	295,068	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	-4,310,100	0	-4,800,300	-4,570,600	-4,679,400	-4,758,000	-4,948,700
Ending Budgetary Fund Balance	18,814,695	16,903,800	20,513,850	18,549,200	17,247,500	16,998,900	18,480,400	19,693,000
Committed for Next Year's Budget Deficit	-1,289,200	-3,199,300	-6,765,000	-5,872,300	-4,928,000	-3,276,500	-3,736,100	-3,736,100
Unassigned Fund Balance	17,525,495	13,704,500	13,748,850	12,676,900	12,319,500	13,722,400	14,744,300	15,956,900
Assigned for Vacation Liability	2,285,805	2,292,000	2,285,800	2,285,800	2,285,800	2,285,800	2,285,800	2,285,800
Unrestricted Fund Balance	19,811,300	15,996,500	16,034,650	14,962,700	14,605,300	16,008,200	17,030,100	18,242,700
Property Tax Rate	5.7413	5.6200	5.6200	5.6200	TBD	TBD	TBD	TBD
Tax Increase % / Future Revenue % Change	6.28% Tax Increase	3.67% Tax Increase	3.67% Tax Increase	6.96% Tax Increase	6% Revenue	6% Revenue	6% Revenue	6% Revenue
Unrestricted Fund Balance	26.9%	18.6%	20.7%	15.6%	16.0%	17.1%	17.9%	18.4%

LONG RANGE FINANCIAL PLAN

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Golf Course Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	474,378	451,700	502,400	418,300	210,400	199,800	124,000	24,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	4,294	1,700	400	0	0	0	0	0
User Charges	1,035,985	1,078,800	888,800	1,058,000	1,075,700	1,082,600	1,091,300	1,100,000
Fines	0	0	0	0	0	0	0	0
Miscellaneous	20,777	6,600	12,500	10,600	8,600	8,600	8,600	8,600
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,061,056	1,087,100	901,700	1,068,600	1,084,300	1,091,200	1,099,900	1,108,600
Total Resources	1,535,434	1,538,800	1,404,100	1,486,900	1,294,700	1,291,000	1,223,900	1,133,200
Expenditures								
Personnel	469,827	527,800	506,200	554,100	577,900	600,500	624,900	652,600
Operating (1.5%)	601,605	695,500	639,600	744,900	731,800	731,800	738,000	738,700
Other	0	0	0	0	0	0	0	0
Capital	N/A							
Total Expenditures	1,071,432	1,223,300	1,145,800	1,299,000	1,309,700	1,332,300	1,362,900	1,391,300
Estimated Unexpended (3%)	0	36,700	0	39,000	39,300	40,000	40,900	41,700
Ending Balance	464,002	352,200	258,300	226,900	24,300	-1,300	-98,100	-216,400
Depreciation	143,375	160,000	160,000	175,500	175,500	175,500	175,500	175,500
Change In Reserves	-54,531	0	0	0	0	0	0	0
Capital*	-50,468	-156,000	0	-192,000	0	-50,200	-52,800	0
Ending Cash Balance	502,378	356,200	418,300	210,400	199,800	124,000	24,600	-40,900

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

Fund Balance %	33%	23%	30%	14%	15%	10%	2%	-4%





FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Solid Waste Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	3,243,388	3,075,200	3,317,900	2,457,500	1,926,500	2,028,238	3,404,756	4,598,781
Revenue	20% Rate Incr.			1	5% Rate Incr.			
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	141,671	202,000	192,700	60,000	60,000	60,000	60,000	60,000
User Charges	13,007,013	13,283,800	13,225,000	13,567,700	15,667,600	15,870,000	16,075,600	16,284,300
Fines	0	0	0	0	0	0	0	0
Miscellaneous	175,556	225,600	315,900	235,700	286,100	236,500	286,900	237,300
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	13,324,239	13,711,400	13,733,600	13,863,400	16,013,700	16,166,500	16,422,500	16,581,600
Total Resources	16,567,627	16,786,600	17,051,500	16,320,900	17,940,200	18,194,738	19,827,256	21,180,381
Expenditures								
Personnel	3,794,447	4,229,700	3,765,200	4,335,400	4,546,000	4,718,800	4,962,200	5,174,500
Operating	7,479,420	8,508,000	8,078,400	8,945,900	9,438,500	9,655,200	9,868,500	10,055,800
Other	1,174,508	1,264,700	1,267,800	1,286,000	1,475,300	1,495,100	1,515,300	1,555,600
Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	12,448,375	14,002,400	13,111,400	14,567,300	15,459,800	15,869,100	16,346,000	16,785,900
Estimated Unexpended (6.25%)	0	875,200	0	910,500	966,238	991,819	1,021,625	1,049,119
Ending Balance	4,119,253	3,659,400	3,940,100	2,664,100	3,446,638	3,317,456	4,502,881	5,443,600
Depreciation	1,612,247	1,772,200	1,772,200	1,862,300	1,862,300	1,862,300	1,862,300	1,862,300
Change In Reserves	-703,092	0	0	0	0	0	0	0
Storm Debris Removal Reserve	-500,000	-250,000	-250,000	-250,000	-250,000	-250,000	-250,000	-250,000
Capital*	-1,210,473	-3,349,800	-3,004,800	-2,349,900	-3,030,700	-1,525,000	-1,516,400	-3,076,900
Ending Cash Balance	3,317,934	1,831,800	2,457,500	1,926,500	2,028,238	3,404,756	4,598,781	3,979,000

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

Fund Balance %	27%	13%	19%	13%	13%	21%	28%	24%
Fullu Dalalice %	21%	13%	19%	13/0	13%	21/0	20%	24%

LONG RANGE FINANCIAL PLAN

FY 2021 PROPOSED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Wastewater Fund (401/402/405)	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	40,956,635	38,368,900	22,883,000	18,331,200	6,538,300	5,039,200	2,268,300	4,880,300
Revenue				10% Rate Inc.	10% Rate Inc.	10% Rate Inc.		
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	86,364	11,000	10,600	0	0	0	0	0
User Charges	23,669,192	28,688,500	23,156,500	25,332,800	27,794,400	30,513,800	30,663,000	30,813,000
Fines	21,030	7,000	10,000	7,000	7,000	7,000	7,000	7,000
Miscellaneous	2,777,987	649,000	1,179,000	924,000	649,000	649,000	649,000	649,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	26,554,572	29,355,500	24,356,100	26,263,800	28,450,400	31,169,800	31,319,000	31,469,000
Total Resources	67,511,207	67,724,400	47,239,100	44,595,000	34,988,700	36,209,000	33,587,300	36,349,300
Expenditures		- , ,	, - ,	,- ,,				
Personnel	6,905,526	7,573,700	6,669,000	7,787,300	8,163,000	8,504,300	8,922,900	9,357,100
Operating	12,358,286	15,343,900	11,329,700	12,619,200	14,201,900	14,245,100	14,479,900	14,636,800
Other	2,738,996	3,218,100	3,212,400	3,160,800	3,449,500	3,412,200	3,376,100	3,389,100
Capital*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	22,002,808	26,135,700	21,211,100	23,567,300	25,814,400	26,161,600	26,778,900	27,383,000
Estimated Unexpended (7%)	0	1,829,500	0	1,649,700	1,807,000	1,831,300	1,874,500	1,916,800
Ending Balance	45,508,399	43,418,200	26,028,000	22,677,400	10,981,300	11,878,700	8,682,900	10,883,100
Transfer to Capital Project Funds	-671,559	-1,858,300	-1,858,300	0	0	0	0	0
Fund 405 Revenue	0	-475,000	-475,000	-275,000	-275,000	-275,000	-275,000	-275,000
Debt Principal Payments	-2,688,707	-3,075,000	-3,075,000	-4,513,600	-7,489,600	-7,537,400	-7,585,600	-7,634,000
Capitalized Interest	0	-595,700	0	0	0	0	0	0
Depreciation	4,605,290	7,473,500	4,261,700	4,767,500	6,217,500	6,217,500	6,217,500	6,217,500
Capital*	-7,406,617	-7,929,400	-6,550,200	-16,118,000	-4,395,000	-8,015,500	-2,159,500	-1,231,800
Change In Reserves	-16,463,765	0	0	0	0	0	0	0
Ending Cash Balance	22,883,041	36,958,300	18,331,200	6,538,300	5,039,200	2,268,300	4,880,300	7,959,800
Fund Balance %	104%	141%	86%	28%	20%	9%	18%	29%
Reserve For Fund 405	8,201,100	7,296,500	8,201,100	8,201,100	8,201,100	8,201,100	8,201,100	8,201,100

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



FY 2021 PROPOSED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Wastewater Fund 402	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	-1,858,300	-9,258,811	-9,258,811	-671,600	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	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 Transfer From Fund 401	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Total Resources	-1,858,300	-9,258,811	-9,258,811	-671,600	0	0	0	0
Expenditures								
Personnel (4%)	0	0	0	0	0	0	0	0
Operating (3%)	0	0	0	0	0	0	0	0
Other	671,559	0	0	0	0	0	0	0
Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	671,559	0	0	0	0	0	0	0
Ending Balance	-2,529,859	-9,258,811	-9,258,811	-671,600	0	0	0	0
Debt Proceeds	5,383,177	20,000,000	20,243,583	27,029,262	0	0	0	0
Recurring Capital	0	0	0	0	0	0	0	0
Transfer From 401	671,559	1,858,300	1,858,300	0	0	0	0	0
Debt Principal Payment	0	0	0	0	0	0	0	0
CIP Capital	11,810,670	-20,000,000	-13,514,631	-26,357,662	0	0	0	0
Change In Reserves	-24,594,358	0	0	0	0	0	0	0
Available Balance	-9,258,811	-7,400,511	-671,559	0	0	0	0	0

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
CDBG Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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	0	0	0	0	0	0	0	0
Intergovernmental	417,052	858,400	1,132,000	958,100	557,400	557,400	557,400	557,400
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	212,577	250,000	225,000	150,000	150,000	150,000	150,000	150,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	629,629	1,108,400	1,357,000	1,108,100	707,400	707,400	707,400	707,400
Total Resources	629,629	1,108,400	1,357,000	1,108,100	707,400	707,400	707,400	707,400
Expenditures								
Personnel	189,428	224,000	212,900	245,100	257,700	269,600	282,800	298,500
Operating	172,244	706,600	158,200	116,200	101,100	39,900	79,700	40,300
Other	214,187	177,800	757,000	349,800	293,700	137,100	250,400	139,300
Capital	53,769	0	228,900	397,000	54,900	260,800	94,500	229,300
Total Expenditures	629,629	1,108,400	1,357,000	1,108,100	707,400	707,400	707,400	707,400
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 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
County Gas Tax Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	1,610,091	352,400	254,100	741,200	736,800	1,095,900	899,100	586,000
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	1,114,594	1,135,000	944,200	994,600	1,053,200	1,066,500	1,082,500	1,098,700
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	120,943	40,000	28,700	35,000	35,000	35,000	35,000	35,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,235,537	1,175,000	972,900	1,029,600	1,088,200	1,101,500	1,117,500	1,133,700
Total Resources	2,845,628	1,527,400	1,227,000	1,770,800	1,825,000	2,197,400	2,016,600	1,719,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	388,032	445,000	410,000	445,000	498,600	452,200	455,900	409,600
Other	948,000	26,800	26,800	0	0	0	0	0
Capital	1,875,624	49,000	49,000	655,000	277,000	929,000	1,066,000	1,285,000
Total Expenditures	3,211,655	520,800	485,800	1,100,000	775,600	1,381,200	1,521,900	1,694,600
Estimated Unexpended (6%)	0	31,200	0	66,000	46,500	82,900	91,300	101,700
Change In Reserves	620,109	0	0	0	0	0	0	0
Ending Balance	254,082	1,037,800	741,200	736,800	1,095,900	899,100	586,000	126,800

			
FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Construction Services Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	4,285,089	5,318,800	5,744,300	4,361,900	4,291,700	4,215,600	4,081,100	3,890,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	2,784,853	1,900,000	2,050,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Intergovernmental	14001	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	143,558	45,000	150,000	100,000	100,000	100,000	100,000	100,000
Interfund Charges / Transfers	90,000	90,000	90,000	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	3,032,412	2,035,000	2,290,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	7,317,501	7,353,800	8,034,300	6,361,900	6,291,700	6,215,600	6,081,100	5,890,200
Expenditures								
Personnel	1,016,794	1,360,800	1,088,800	1,395,200	1,462,100	1,524,700	1,601,000	1,681,700
Operating	302,341	389,200	330,200	496,000	420,600	445,800	457,600	453,600
Other	182,300	224,200	224,800	223,000	230,900	239,100	247,600	368,500
Capital	1,637	0	28,600	65,000	71,800	37,200	0	34,800
Total Expenditures	1,503,071	1,974,200	1,672,400	2,179,200	2,185,400	2,246,800	2,306,200	2,538,600
Change In Reserves	-70,168	0	0	0	0	0	0	0
Reserve for Software Replc.	0	0	2,000,000	0	0	0	0	0
Estimated Unexpended (5%)	0	98,700	0	109,000	109,300	112,300	115,300	126,900
Ending Balance	5,744,262	5,478,300	4,361,900	4,291,700	4,215,600	4,081,100	3,890,200	3,478,500
Fund Balance %	382%	277%	261%	197%	193%	182%	169%	137%



FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Com. Redevelopment Agency Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	3,820,590	2,342,800	465,800	1,457,900	751,100	1,979,000	1,023,800	1,577,700
Revenue								
Property Tax	463,072	605,700	605,900	700,400	742,400	787,000	834,200	884,200
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	434,783	1,763,500	580,500	1,342,600	726,400	770,000	816,200	865,200
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	122,462	35,000	85,000	60,000	40,000	40,000	40,000	40,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,020,317	2,404,200	1,271,400	2,103,000	1,508,800	1,597,000	1,690,400	1,789,400
Total Resources	4,840,907	4,747,000	1,737,200	3,560,900	2,259,900	3,576,000	2,714,200	3,367,100
Expenditures								
Personnel	85,605	116,000	101,100	127,200	133,500	139,000	211,500	222,400
Operating	49,686	103,700	11,400	93,700	97,000	97,500	98,000	98,500
Other	34,370	50,200	65,200	217,600	59,100	60,600	62,100	63,600
Capital	321,845	2,243,600	101,600	2,458,200	0	2,334,000	800,000	0
Total Expenditures	491,506	2,513,500	279,300	2,896,700	289,600	2,631,100	1,171,600	384,500
Change In Reserves	-3,883,564	0	0	0	0	0	0	0
Estimated Unexpended (3%)	0	75,400	0	86,900	8,700	78,900	35,100	11,500
Ending Balance	465,837	2,308,900	1,457,900	751,100	1,979,000	1,023,800	1,577,700	2,994,100

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Debt Service Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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	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	0	691,700	0	1,091,700	1,091,700	1,091,700	1,091,700	1,091,700
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	0	691,700	0	1,091,700	1,091,700	1,091,700	1,091,700	1,091,700
Total Resources	0	691,700	0	1,091,700	1,091,700	1,091,700	1,091,700	1,091,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	691,700	0	1,091,700	1,091,700	1,091,700	1,091,700	1,091,700
Capital	0	0	0	0	0	0	0	0
Total Expenditures	0	691,700	0	1,091,700	1,091,700	1,091,700	1,091,700	1,091,700
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 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Enterprise Technology Capital Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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	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	0	0	0	0	0	0	0	200,000
Debt Proceeds	0	3,200,000	3,200,000	0	0	0	0	0
Total Revenue	0	3,200,000	3,200,000	0	0	0	0	200,000
Total Resources	0	3,200,000	3,200,000	0	0	0	0	200,000
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	3,200,000	3,200,000	0	0	0	0	0
Total Expenditures	0	3,200,000	3,200,000	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	0	0	0	0	0	200,000

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
HOME Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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	0	0	0	0	0	0	0	0
Intergovernmental	312,344	690,400	722,200	735,900	735,900	735,900	735,900	735,900
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	312,344	690,400	722,200	735,900	735,900	735,900	735,900	735,900
Total Resources	312,344	690,400	722,200	735,900	735,900	735,900	735,900	735,900
Expenditures								
Personnel	38,322	50,900	43,500	53,200	55,500	57,700	60,700	63,200
Operating	274,022	639,500	678,700	682,700	680,400	678,200	675,200	672,700
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	312,344	690,400	722,200	735,900	735,900	735,900	735,900	735,900
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 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Housing Trust Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	10,717	17,600	55,300	62,000	63,200	64,400	65,600	66,800
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	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	45,422	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	45,422	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Total Resources	56,138	25,500	63,200	69,900	71,100	72,300	73,500	74,700
Expenditures								
Personnel	799	2,100	1,200	1,000	1,000	1,000	1,000	1,000
Operating	25	23,400	0	5,700	5,700	5,700	5,700	5,700
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	824	25,500	1,200	6,700	6,700	6,700	6,700	6,700
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	55,315	0	62,000	63,200	64,400	65,600	66,800	68,000

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Local Option Sales Tax (Lost) Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	3,055,931	3,523,300	4,355,900	6,133,400	1,285,200	808,200	3,994,500	982,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	9,146,956	8,520,000	7,968,000	9,094,000	7,144,200	7,570,800	7,124,600	8,901,800
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	298,177	150,000	195,000	160,000	150,000	150,000	150,000	150,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	9,445,132	8,670,000	8,163,000	9,254,000	7,294,200	7,720,800	7,274,600	9,051,800
Total Resources	12,501,064	12,193,300	12,518,900	15,387,400	8,579,400	8,529,000	11,269,100	10,034,400
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	5,533,877	1,872,400	1,860,100	15,300	0	0	0	0
Capital	4,337,417	8,464,700	4,525,400	14,086,900	7,771,200	4,534,500	10,286,500	9,657,200
Total Expenditures	9,871,294	10,337,100	6,385,500	14,102,200	7,771,200	4,534,500	10,286,500	9,657,200
Change In Reserves	1,726,099	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	4,355,868	1,856,200	6,133,400	1,285,200	808,200	3,994,500	982,600	377,200



FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee (MIF) Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	526,161	781,300	718,900	1,003,100	1,231,100	1,177,200	1,404,400	1,537,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	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	192,732	216,000	284,200	228,000	229,600	231,200	232,800	234,400
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	192,732	216,000	284,200	228,000	229,600	231,200	232,800	234,400
Total Resources	718,893	997,300	1,003,100	1,231,100	1,460,700	1,408,400	1,637,200	1,771,600
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	283,500	4,000	100,000	304,000
Total Expenditures	0	0	0	0	283,500	4,000	100,000	304,000
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	718,893	997,300	1,003,100	1,231,100	1,177,200	1,404,400	1,537,200	1,467,600

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Parkland Impact Fee Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	2,566,236	2,759,190	2,759,200	2,916,200	2,665,200	2,807,200	2,942,200	3,070,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	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	192,954	116,900	157,000	149,000	142,000	135,000	128,000	121,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	192,954	116,900	157,000	149,000	142,000	135,000	128,000	121,000
Total Resources	2,759,190	2,876,090	2,916,200	3,065,200	2,807,200	2,942,200	3,070,200	3,191,200
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	400,000	0	0	0	0
Total Expenditures	0	0	0	400,000	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	2,759,190	2,876,090	2,916,200	2,665,200	2,807,200	2,942,200	3,070,200	3,191,200



FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
SHIP Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	582,254	573,500	699,700	700,900	700,900	700,900	700,900	700,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	113,012	233,000	265,800	1,196,000	896,000	896,000	896,000	896,000
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	463,090	200,000	570,000	250,000	250,000	250,000	250,000	250,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	576,102	433,000	835,800	1,446,000	1,146,000	1,146,000	1,146,000	1,146,000
Total Resources	1,158,356	1,006,500	1,535,500	2,146,900	1,846,900	1,846,900	1,846,900	1,846,900
Expenditures								
Personnel	85,546	70,400	69,900	72,600	76,800	80,300	84,500	89,000
Operating	272,310	357,700	454,900	609,000	670,100	707,900	708,900	546,100
Other	8,258	4,900	309,800	764,400	399,100	357,800	352,600	510,900
Capital	0	0	0	0	0	0	0	0
Total Expenditures	366,114	433,000	834,600	1,446,000	1,146,000	1,146,000	1,146,000	1,146,000
Change In Reserves	-92,513	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	699,729	573,500	700,900	700,900	700,900	700,900	700,900	700,900

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Stormwater Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	2,988,487	1,114,600	789,100	2,081,900	1,622,400	234,700	1,284,100	2,631,900
Revenue					25% Rate Incr.	20% Rate Incr.		
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	82,043	177,200	164,000	56,900	0	0	0	0
User Charges	5,686,236	5,737,400	5,754,800	5,797,900	7,243,700	8,689,500	8,754,600	8,820,100
Fines	0	0	0	0	0	0	0	0
Miscellaneous	254,068	90,000	91,200	90,000	90,000	90,000	90,000	90,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	6,022,346	6,004,600	6,010,000	5,944,800	7,333,700	8,779,500	8,844,600	8,910,100
Total Resources	9,010,834	7,119,200	6,799,100	8,026,700	8,956,100	9,014,200	10,128,700	11,542,000
Expenditures								
Personnel	2,433,510	2,740,800	2,257,800	2,807,900	2,946,000	3,073,900	3,231,500	3,358,500
Operating	1,428,731	1,989,200	1,621,200	1,745,100	1,705,400	1,735,800	1,800,800	1,798,000
Other	3,279,300	297,000	300,000	313,500	309,600	321,000	332,800	348,900
Capital	1,041,369	1,605,400	538,200	2,094,700	4,518,800	3,271,600	2,783,600	3,678,100
Total Expenditures	8,182,910	6,632,400	4,717,200	6,961,200	9,479,800	8,402,300	8,148,700	9,183,500
Change In Reserves	-38,819	0	0	0	0	0	0	0
Estimated Unexpended (8%)	0	530,600	0	556,900	758,400	672,200	651,900	734,700
Ending Balance	789,105	1,017,400	2,081,900	1,622,400	234,700	1,284,100	2,631,900	3,093,200



FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Transp. Impact Fee (TIF) Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	2,003,230	1,164,200	1,448,900	1,359,400	785,600	505,800	265,800	265,800
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	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	75,363	42,900	50,400	25,200	11,500	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	75,363	42,900	50,400	25,200	11,500	0	0	0
Total Resources	2,078,593	1,207,100	1,499,300	1,384,600	797,100	505,800	265,800	265,800
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	201	0	0	0	0	0	0	0
Other	11,000	45,900	45,900	0	0	0	0	0
Capital	1,306,308	262,800	94,000	599,000	291,300	240,000	0	0
Total Expenditures	1,317,509	308,700	139,900	599,000	291,300	240,000	0	0
Change In Reserves	687,784	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,448,869	898,400	1,359,400	785,600	505,800	265,800	265,800	265,800

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Transportation Capital Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	0	0	0	94,300	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	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	207,500	92,400	0	0	0	0
Interfund Charges / Transfers	6,042,000	175,000	169,300	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	6,042,000	175,000	376,800	92,400	0	0	0	0
Total Resources	6,042,000	175,000	376,800	186,700	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	552,776	175,000	282,500	186,700	0	0	0	0
Total Expenditures	552,776	175,000	282,500	186,700	0	0	0	0
Change In Reserves	-5,489,224	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	0	0	94,300	0	0	0	0	0



FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Tree Impact Fee Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	939,023	323,900	660,800	585,800	543,800	498,800	394,800	389,800
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	197,100	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	130,960	132,000	80,000	115,000	115,000	115,000	115,000	115,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	130,960	132,000	80,000	312,100	115,000	115,000	115,000	115,000
Total Resources	1,069,983	455,900	740,800	897,900	658,800	613,800	509,800	504,800
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	85,252	145,000	94,100	120,000	120,000	120,000	120,000	120,000
Other	66,000	0	0	0	0	0	0	0
Capital	74,212	218,000	60,900	234,100	40,000	99,000	0	68,000
Total Expenditures	225,464	363,000	155,000	354,100	160,000	219,000	120,000	188,000
Change In Reserves	-183,721	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	660,798	92,900	585,800	543,800	498,800	394,800	389,800	316,800

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Fleet Services Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	737,310	868,800	906,800	975,500	734,900	426,900	411,200	370,400
Revenue								
Property Tax	0	0	0	0	0	0	0	C
Other taxes	0	0	0	0	0	0	0	C
Licenses & Permits	0	0	0	0	0	0	0	C
Intergovernmental	8,105	0	0	0	0	0	0	C
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	35,693	14,000	28,500	24,000	24,000	24,000	24,000	24,000
Interfund Charges / Transfers	2,613,324	2,547,600	2,578,100	2,573,800	2,650,900	2,730,400	2,812,200	2,896,500
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,657,122	2,561,600	2,606,600	2,597,800	2,674,900	2,754,400	2,836,200	2,920,500
Total Resources	3,394,432	3,430,400	3,513,400	3,573,300	3,409,800	3,181,300	3,247,400	3,290,900
Expenditures								
Personnel	904,416	1,108,800	912,800	1,161,800	1,217,400	1,268,900	1,330,200	1,329,300
Operating	1,396,371	1,364,500	1,427,200	1,481,000	1,399,700	1,439,900	1,481,100	1,481,300
Other	135,400	140,800	140,800	146,400	152,300	158,400	164,700	173,000
Capital*	N/A							
Total Expenditures	2,436,187	2,614,100	2,480,800	2,789,200	2,769,400	2,867,200	2,976,000	2,983,600
Estimated Unexpended (2%)	0	50,800	0	52,500	53,500	55,400	57,300	59,400
Ending Balance	958,245	867,100	1,032,600	836,600	693,900	369,500	328,700	366,700
Depreciation	26,962	41,700	24,000	41,700	41,700	41,700	41,700	41,700
Fuel Surcharge Reserve	-81,400	-81,100	-81,100	-83,400	393,300	0	0	0
Change In Reserves	3,030	0	0	0	0	0	0	0
Capital*	0	0	0	-60,000	-702,000	0	0	0
Ending Cash Balance	906,837	827,700	975,500	734,900	426,900	411,200	370,400	408,400

Fund Balance %	37%	32%	39%	26%	15%	14%	12%	14%



FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Risk Services Fund	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	3,378,375	2,507,700	2,797,100	3,255,700	3,271,200	3,411,000	3,526,400	3,627,100
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses & Permits	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	172,664	50,000	160,000	100,000	80,000	50,000	50,000	50,000
Interfund Charges / Transfers	13,584,913	15,227,500	14,528,000	15,329,300	16,746,500	18,149,700	19,669,100	21,345,200
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	13,757,578	15,277,500	14,688,000	15,429,300	16,826,500	18,199,700	19,719,100	21,395,200
Total Resources	17,135,953	17,785,200	17,485,100	18,685,000	20,097,700	21,610,700	23,245,500	25,022,300
Expenditures								
Personnel	484,427	503,200	505,300	523,500	550,400	572,300	599,800	628,000
Operating	12,987,656	14,313,600	13,702,500	15,344,500	16,629,000	18,047,000	19,601,100	21,311,600
Other	20,800	21,600	21,600	22,500	23,400	24,300	24,300	24,300
Capital	0	0	0	0	0	0	0	0
Total Expenditures	13,492,883	14,838,400	14,229,400	15,890,500	17,202,800	18,643,600	20,225,200	21,963,900
Estimated Unexpended (3%)	0	445,200	0	476,700	516,100	559,300	606,800	658,900
Ending Balance	3,643,070	3,392,000	3,255,700	3,271,200	3,411,000	3,526,400	3,627,100	3,717,300
Depreciation	0	0	0	0	0	0	0	0
Change In Reserves	-845,957	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Ending Cash Balance	2,797,113	3,392,000	3,255,700	3,271,200	3,411,000	3,526,400	3,627,100	3,717,300

Fund Balance %	21%	23%	23%	21%	20%	19%	18%	17%

FY 2021 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Trust Funds	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Balance	922,040	869,900	982,400	1,006,600	963,100	919,600	885,100	850,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	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	88,441	96,000	106,000	96,000	96,000	96,000	96,000	96,000
Miscellaneous	320,095	179,400	168,300	149,700	149,700	149,700	149,700	149,700
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	408,536	275,400	274,300	245,700	245,700	245,700	245,700	245,700
Total Resources	1,330,577	1,145,300	1,256,700	1,252,300	1,208,800	1,165,300	1,130,800	1,096,300
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	253,971	309,300	210,700	272,800	272,800	263,800	263,800	262,000
Other	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400
Capital	82,848	43,000	28,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	348,219	363,700	250,100	289,200	289,200	280,200	280,200	278,400
Change In Reserves	0	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	982,358	781,600	1,006,600	963,100	919,600	885,100	850,600	817,900

Department Budgets

RAYS

Administration Department



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 2021 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 2021. Among these efforts are

- Funding for updating the Largo Environmental Action Plan to encompass ongoing organizational and community efforts at advancing sustainability and resilience.
- Continued training on high-performance organizations, leadership development, and organizational development.
- Implementation of a public records request software, an enterprise-wide tool led by the City Clerk's office that will provide coordinated and more accessible public records requests for the public.

DEPARTMENT BUDGETS

Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
City Managers Office	3.25	3.25	3.25	3.25
Office of Performance & Budget (OPB)	7.25	8.25	9.25	9.25
City Attorney's Office	1.75	0.75	0.75	0.75
City Clerk	4.63	4.63	4.63	4.63
Communications & Engagement	8.70	8.70	10.70	10.70
Total	25.58	25.58	28.58	28.58

Department Budget Summary

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	2,023,367	2,055,368	2,431,400	2,151,100	2,447,400
Operating	724,249	932,891	1,117,000	888,400	1,112,300
Capital	60,000	31,101	100,000	77,200	0
Other	0	0	0	0	15,000
Total	2,807,616	3,019,360	3,648,400	3,116,700	3,574,700
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,617,234	2,754,158	3,373,800	2,890,900	3,344,300
CDBG	3,493	0	0	0	0
Construction	3,494	0	0	0	0
Fleet	172	172	0	0	0
Risk	1,206	30,510	32,900	28,500	31,600
Stormwater	34,233	49,946	56,500	52,300	42,100
Solid Waste	97,840	104,812	93,900	65,800	82,100
Wastewater	49,944	79,761	91,300	79,200	74,600
Total	2,807,616	3,019,360	3,648,400	3,116,700	3,574,700



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 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	487,602	435,525	508,000	467,400	511,600
Operating	21,412	60,833	57,200	23,400	48,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	509,013	496,358	565,200	490,800	560,200

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	509,013	496,358	565,200	490,800	560,200
Total	509,013	496,358	565,200	490,800	560,200

Office of Performance & Budget

The Office of Performance & Budget (OPB) leads organizational change initiatives, including process improvements, performance measurement and strategic planning. OPB also prepares the City Budget and Capital Improvement Program (CIP), grant writing and administration, and conducting analysis promoting efficient and effective services. Management Analysts are provided direction from this program promoting cross-departmental information sharing and coordination. This program also coordinates of 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, and the Performance & Budget Manager. The OPB Manager directly supervises the Management Analyst team.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	537,877	695,846	834,600	772,900	775,500
Operating	89,570	127,080	174,100	145,700	182,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	627,447	822,926	1,008,700	918,600	957,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	548,913	669,252	768,500	705,500	761,700
Construction	3,494	0	0	0	0
CDBG	3,493	0	0	0	0
Fleet	172	172	0	0	0
Risk	1,206	30,510	32,900	28,500	31,600
Solid Waste	14,587	31,395	59,500	53,100	47,800
Stormwater	16,961	29,802	56,500	52,300	42,100
Wastewater	38,621	61,795	91,300	79,200	74,600
Total	627,447	822,926	1,008,700	918,600	957,800



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	287,361	286,028	312,500	274,000	325,000
Operating	64,400	82,593	98,900	90,100	126,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	351,760	368,621	411,400	364,100	451,600

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	351,760	368,621	411,400	364,100	451,600
Total	351,760	368,621	411,400	364,100	451,600

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	135,667	54,205	54,600	53,200	55,600
Operating	372,161	467,116	420,500	413,700	435,500
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	507,828	521,321	475,100	466,900	491,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	507,828	521,321	475,100	466,900	491,100
Total	507,828	521,321	475,100	466,900	491,100



Communications & Engagement Division

The main objective of the Communications & Engagement Division is to create, maintain and enhance the City's brand identity. Working collaboratively with City Departments we seek 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	574,861	583,763	721,700	583,600	779,700
Operating	176,706	195,269	366,300	215,500	319,300
Capital	60,000	31,101	100,000	77,200	0
Other	0	0	0	0	15,000
Total	811,567	810,133	1,188,000	876,300	1,114,000

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	699,719	698,607	1,153,600	863,600	1,079,700
Solid Waste	83,253	73,417	34,400	12,700	34,300
Stormwater	17,272	20,144	0	0	0
Wastewater	11,323	17,966	0	0	0
Total	811,567	810,133	1,188,000	876,300	1,114,000

DEPARTMENT BUDGETS

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 Changes
Full-time					
City Manager	1.00	1.00	1.00	1.00	0.00
Assistant City Manager	1.00	1.00	1.00	1.00	0.00
Performance & Budget Director	0.00	1.00	1.00	1.00	0.00
Communications & Engagement Director	0.00	0.00	1.00	1.00	0.00
Assistant City Attorney	1.00	0.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	1.00	0.00
Performance & Budget Manager	0.00	1.00	1.00	1.00	0.00
OMB Manager	1.00	0.00	0.00	0.00	0.00
Communications & Marketing Manager	1.00	1.00	1.00	0.00	-1.00
Communications Supervisor	0.00	0.00	0.00	1.00	1.00
Multimedia supervisor	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	1.00	1.00	0.00
Contracts and Procurement Administrator	0.00	1.00	1.00	1.00	0.00
Intergovernmental Relations Coordinator	1.00	1.00	1.00	1.00	0.00
Management Analyst I, II, III	4.00	3.00	3.00	3.00	0.00
Community Outreach Coordinator	1.00	1.00	0.00	0.00	0.00
Community Engagement Administrator	0.00	0.00	1.00	1.00	0.00
Community & Marketing Specialist	2.00	2.00	2.00	2.00	0.00
Web & Marketing Specialist	1.00	1.00	0.00	0.00	0.00
Digital Engagement specialist	0.00	0.00	1.00	0.00	-1.00
Procurement Analyst	1.00	1.00	1.00	1.00	0.00
Sustainability Coordinator	1.00	1.00	0.00	0.00	0.00
Sustainability Program Administrator	0.00	0.00	1.00	1.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00
Office administrator	1.00	1.00	1.00	1.00	0.00
Multimedia Technician	1.00	1.00	0.00	1.00	1.00
Community Engagement Specialist	0.00	0.00	1.00	1.00	0.00
Offfice specialist	1.00	1.00	1.00	0.00	-1.00
Records Technician	0.00	0.00	0.00	1.00	1.00
Management Fellow	0.00	0.00	1.00	1.00	0.00
Graphic Designer	0.00	0.00	0.00	1.00	1.00
Part-time					0.00
Production Assistant	0.35	0.35	0.35	0.35	0.00
Graphics Assistant	0.35	0.35	0.00	0.00	0.00
Graphics Designer	0.00	0.00	0.85	0.35	-0.50
Office Specialist	1.13	1.13	1.13	1.13	0.00
Courier	0.50	0.50	0.50	0.50	0.00
Multimedia Technician	0.00	0.00	0.50	0.00	-0.50
Variable/Temporary					0.00
Intern	0.25	0.25	0.25	0.25	0.00
Total	25.58	25.58	28.58	28.58	0.00

Community Development



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 2021 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 initiated a number of innovative new service delivery methods, and that continues for FY 2021. Included in the FY 2021 budget is:

- Continued focus on developing an Active and Interconnected Downtown by evaluating the downtown alley network for opportunities to leverage that infrastructure for greater connectivity and development.
- In partnership with the Largo Police Department and local non-profit service providers, continue the Enriching Lives through Mental Health Services program and the Homeless Street Outreach Team.
- Creation of a new City-funded resident assistance grant program targeting eligible low-income and elderly residents at risk for code violations who don't qualify for current housing rehabilitation assistance under federal or state programs.
- Continued funding for consulting services to support the adoption and implementation of two on-going long range planning projects: Gateway/Mid-County Master Plan and the US19/Roosevelt Blvd SAP (Largo TriCity Plan).



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021			
Administration	4.75	4.75	4.50	4.50			
Econ. Develop.	3.00	3.00	3.25	3.25			
Building	19.60	19.60	19.05	19.05			
Com. Standard	8.45	8.45	8.45	8.45			
Housing	4.00	4.00	4.00	4.00			
Planning	7.45	7.45	7.25	7.25			
Total	47.25	47.25	46.50	46.50			

Department Budget Summary

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	3,118,927	3,210,296	3,653,200	3,180,100	3,792,300
Operating	2,159,901	1,357,670	2,564,400	2,071,150	2,500,200
Capital	5,675,412	5,025,502	2,273,600	414,100	2,855,200
Other	309,866	233,015	207,700	1,276,800	1,628,700
Total	11,264,107	9,826,483	8,698,900	6,942,150	10,776,400

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,009,077	2,091,061	2,281,900	2,406,850	2,842,500
CDBG	726,413	629,629	1,108,400	1,357,000	1,108,100
Construction	1,435,562	1,294,329	1,678,900	1,377,700	1,774,600
County Gas Tax	1,068,524	1,581,880	0	0	0
CRA	431,040	457,586	2,475,800	242,600	2,857,600
Home	446,441	312,344	690,400	722,200	735,900
HTF	0	824	25,500	1,200	6,700
Lost	1,332,826	1,359,673	0	0	0
Ship	829,314	366,114	433,000	834,600	1,446,000
Stormwater	2,264,262	505,255	0	0	0
TIF	708,533	1,213,161	0	0	0
Trust	0	0	5,000	0	5,000
Wastewater	12,115	14,627	0	0	0
Total	11,264,107	9,826,483	8,698,900	6,942,150	10,776,400

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: and the Community Development Advisory Board (CDAB); and Community Redevelopment Area Advisory Board (CRAAB).

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	570,769	479,072	494,100	496,700	471,500
Operating	52,629	63,003	90,100	73,700	62,800
Capital	0	0	0	0	0
Other	0	10,000	10,000	60,000	303,500
Total	623,398	552,075	594,200	630,400	837,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	616,937	538,108	576,400	614,900	819,700
CRA	0	0	17,800	15,500	18,100
Stormwater	3,578	10,067	0	0	0
Wastewater	2,882	3,900	0	0	0
Total	623,398	552,075	594,200	630,400	837,800

Building Division

The Building Division oversees permitting and 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,062,573	1,016,037	1,318,200	1,047,400	1,352,400
Operating	347,213	278,869	365,700	301,700	427,200
Capital	25,791	0	0	28,600	0
Other	0	0	0	0	0
Total	1,435,577	1,294,906	1,683,900	1,377,700	1,779,600

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	15	577	0	0	0
Construction	1,435,562	1,294,329	1,678,900	1,377,700	1,774,600
Trust	0	0	5,000	0	5,000
Total	1,435,577	1,294,906	1,683,900	1,377,700	1,779,600



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	430,409	575,162	600,400	565,500	622,700
Operating	80,461	83,439	105,200	154,300	302,100
Capital	25,025	0	30,000	55,000	0
Other	0	0	0	0	30,000
Total	535,895	658,602	735,600	774,800	954,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	535,895	658,602	735,600	774,800	954,800
Total	535,895	658,602	735,600	774,800	954,800

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	285,495	296,710	320,600	284,300	340,800
Operating	81,021	124,445	177,600	119,300	213,100
Capital	292,032	321,845	2,243,600	101,600	2,458,200
Other	0	570	15,000	150,000	181,000
Total	658,548	743,570	2,756,800	655,200	3,193,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	227,509	285,983	298,800	428,100	353,600
CRA	431,040	457,586	2,458,000	227,100	2,839,500
Total	658,548	743,570	2,756,800	655,200	3,193,100

Engineering Division

The Engineering Division became an independent Department in FY 2018.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	(4,039)	0	0	0	0
Operating	54,260	10,758	0	0	0
Capital	5,332,565	4,649,887	0	0	0
Other	0	0	0	0	0
Total	5,382,786	4,660,645	0	0	0

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,987	15	0	0	0
County Gas Tax	1,068,524	1,581,880	0	0	0
LOST	1,332,826	1,359,673	0	0	0
Stormwater	2,260,684	495,189	0	0	0
TIF	708,533	1,213,161	0	0	0
Wastewater	9,233	10,727	0	0	0
Total	5,382,786	4,660,645	0	0	0

Housing Division

The Housing Division focuses on improving low to moderate-income neighborhoods and households through increasing homeownership, maintaining the 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. County, federal, and state grants, provide the funding for the programs, and the program income is derived from payback of loans and the sale of City-developed properties.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	299,841	314,095	347,400	327,500	371,900
Operating	1,492,697	718,600	1,727,200	1,291,800	1,413,600
Capital	0	53,769	0	228,900	397,000
Other	209,866	222,445	182,700	1,066,800	1,114,200
Total	2,002,404	1,308,910	2,257,300	2,915,000	3,296,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
CDBG	726,413	629,629	1,108,400	1,357,000	1,108,100
Home	446,441	312,344	690,400	722,200	735,900
HTF	0	824	25,500	1,200	6,700
SHIP	829,314	366,114	433,000	834,600	1,446,000
General	237	0	0	0	0
Total	2,002,404	1,308,910	2,257,300	2,915,000	3,296,700



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	473,879	529,218	572,500	458,700	633,000
Operating	51,619	78,557	98,600	130,350	81,400
Capital	0	0	0	0	0
Other	100,000	0	0	0	0
Total	625,498	607,776	671,100	589,050	714,400

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	625,498	607,776	671,100	589,050	714,400
Total	625,498	607,776	671,100	589,050	714,400

DEPARTMENT BUDGETS

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 202 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
Building Official	1.00	1.00	1.00	1.00	0.00
Economic Development Manager	1.00	1.00	1.00	1.00	0.00
Housing Manager	1.00	1.00	1.00	1.00	0.00
Application Administrator	1.00	1.00	0.00	0.00	0.00
Assistant Building Official	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
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
Economic Development Coordinator	2.00	2.00	2.00	2.00	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
Office Administrator	1.00	1.00	1.00	1.00	0.00
Office Specialist	2.00	2.00	2.00	2.00	0.00
Dperational Secretary	0.00	0.00	0.00	0.00	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)	4.00	3.00	3.00	3.00	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	0.00	1.00	1.00	1.00	0.00
Part-Time					
/ariable/Temporary					
ntern	0.25	0.25	0.50	0.50	0.00
Total	47.25	47.25	46.50	46.50	0.00

Engineering Services Department

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 2021 Strategic Initiatives

The Engineering 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 2021 initiatives include:

- 58th Street Interceptor Manhole Rehabilitation: Applies a coating system to prevent damage from Hydrogen Sulfide Gas
- Reconfiguring the Wastewater Treatment Plant's disinfection tank to better able the plant to meet disinfection regulatory requirements.



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
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	7.50	7.50	8.50	8.50
Capital Projects	0.00	0.00	0.00	0.00
Total	22.00	22.00	23.00	23.00

Department Budget Summary

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,663,695	1,726,478	2,006,700	1,626,300	2,044,900
Operating	1,003,696	730,667	1,348,100	1,007,800	1,326,300
Capital	1,233,527	1,590,425	2,112,900	1,223,300	5,905,600
Other	0	6,042,000	175,000	169,300	0
Total	3,900,918	10,089,569	5,642,700	4,026,700	9,276,800
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	789,804	694,821	810,300	706,900	883,000
Stormwater	994,651	3,927,672	1,905,000	964,600	2,627,600
County Gas Tax	503,799	1,258,761	125,800	125,800	705,000
Wastewater	1,092,437	1,029,125	1,340,200	1,000,700	1,471,500
LOST	501,556	2,413,982	759,700	785,400	2,569,900
TIF	10,353	104,348	308,700	139,900	599,000
Transportaion Capital Projects Fund	0	552,776	175,000	282,500	186,700
Tree	8,319	108,084	218,000	20,900	234,100
Total	3,900,918	10,089,569	5,642,700	4,026,700	9,276,800

Administration & Asset Management

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

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	575,998	643,094	662,400	535,600	634,400
Operating	307,220	209,155	297,300	259,700	235,600
Capital	0	4,950	0	0	0
Other	0	0	0	0	0
Total	883,218	857,199	959,700	795,300	870,000

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	397,809	302,422	311,300	287,100	322,800
Stormwater	235,209	188,979	224,700	199,400	213,200
Wastewater	250,200	365,798	423,700	308,800	334,000
Total	883,218	857,199	959,700	795,300	870,000

Permitting & Regulatory Compliance Division

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

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	268,412	253,477	304,700	224,800	300,800
Operating	88,371	150,965	190,200	197,600	214,800
Capital	24,594	0	0	0	0
Other	0	0	0	0	0
Total	381,377	404,442	494,900	422,400	515,600

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	68,646	75,725	87,500	68,300	99,400
Stormwater	227,197	243,273	290,900	269,100	296,300
Wastewater	85,534	85,443	116,500	85,000	119,900
Total	381,377	404,442	494,900	422,400	515,600



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	273,720	337,107	408,300	350,200	471,200
Operating	555,972	319,648	572,900	470,500	605,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	829,692	656,755	981,200	820,700	1,076,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	91,167	140,364	204,800	178,900	228,000
Stormwater	214,832	147,075	305,600	274,700	322,700
Wastewater	523,693	369,115	470,800	367,100	526,100
TIF	0	201	0	0	0
Total	829,692	656,755	981,200	820,700	1,076,800

Construction Management

The major purpose of this program is to design and manage capital improvement projects for the City of Largo's Environmental Services Department. The program coordinates capital projects with the Environmental Services Department, 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	545,565	492,800	631,300	515,700	638,500
Operating	23,030	26,076	40,700	30,000	220,300
Capital	41,697	416	0	0	0
Other	0	0	0	0	0
Total	610,292	519,292	672,000	545,700	858,800

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	232,182	176,310	206,700	172,600	232,800
Stormwater	145,101	139,019	141,800	133,300	134,500
Wastewater	233,009	203,963	323,500	239,800	491,500
Total	610,292	519,292	672,000	545,700	858,800

DEPARTMENT BUDGETS

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 Changes
Full-time	112010	112017	11 2020	112021	onungeo
Director/City Engineer	1.00	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Asset Mgmt. Data Coord.	1.00	1.00	1.00	1.00	0.00
Stormwater Program Administrator	1.00	1.00	1.00	1.00	0.00
Chief Construction Inspector	1.00	1.00	0.00	0.00	0.00
Chief Engineering Inspector	0.00	0.00	1.00	1.00	0.00
Construction Inspector	4.00	4.00	0.00	0.00	0.00
Engineering Inspector	0.00	0.00	5.00	5.00	0.00
Construction Project Supervisor	1.00	1.00	1.00	0.00	0.00
Construction Project Administrator	0.00	0.00	0.00	1.00	1.00
Engineer (I,II,III,IV)	2.00	2.00	3.00	4.00	1.00
Engineering Technician (I,II,III)	3.00	3.00	2.00	1.00	-1.00
Ofiice Administrator	1.00	1.00	1.00	1.00	0.00
Construction Manager	0.00	0.00	1.00	1.00	0.00
Program Engineer	3.00	3.00	2.00	2.00	0.00
Senior Engineer	2.00	2.00	2.00	2.00	0.00
Part-Time					
Variable/Temp.					
Intern	1.00	1.00	1.00	1.00	0.00
Total	22.00	22.00	23.00	23.00	0.00

Environmental Services Department

62-22-69

Department Summary

The mission of the Environmental Services (ES) Department is to ensure a healthy and sustainable environment for the community. ES stives 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). ES is comprised of five programs: Administration, Wastewater Collections, Wastewater Reclamation Facility (WWRF), Environmental Control and Reclaimed Water.

FY 2021 Strategic Initiatives

The primary initiative for ES in FY 2021 is to complete the requirements of the consent order and administrative order with the Florida Department of Environmental Protection (FDEP). This goal will be achieved by significantly reducing sanitary sewer overflows throughout the wastewater collection system, reducing effluent disinfection byproducts to compliance levels and reducing effluent discharged by products to compliance levels. In August 2006, the City of Largo submitted a Sanitary Sewer Service Improvement Plan to FDEP, including plans for significant upgrades and repairs to the wastewater collection system and the WWRF. The Plan also commits ES to extensive operational and procedural improvements, particularly in terms of asset and concurrency management, in accordance with the Environmental Protection Agency's Capacity, Management, Operation and Maintenance (CMOM) program requirements.

- Data Collection: An additional year of contracting flow monitoring services to assist in evaluating the effectiveness of Inflow and Infiltration abatement projects.
- Additional funding to extend Design Criteria compliance services, Resident Project Representative inspection services, and SRF loan compliance services for the WWRF Biological Treatment Improvement project, for an additional 17 months.
- As part of the update of LEAP, contractual facilitation is being requested to help build equitable sustainability and resilience capacity within the organization and frontline community members, as well as facilitate the co-creation of a project plan with the community



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	8.00	8.00	8.00	8.00
Wastewater Collections	28.00	28.00	28.00	28.00
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	87.25	87.25

Department Budget Summary

1	···· ,				
Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	5,790,573	5,892,786	6,401,200	5,701,000	6,636,300
Operating	11,407,834	11,763,796	14,556,200	10,729,700	11,560,300
Capital	0	0	0	0	0
Other	242,741	678,792	596,600	596,600	550,000
Total	17,441,148	18,335,375	21,554,000	17,027,300	18,746,600
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Wastewater	17,441,148	18,335,375	21,554,000	17,027,300	18,746,600
Total	17,441,148	18,335,375	21,554,000	17,027,300	18,746,600

Administration Program

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

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	701,221	754,169	707,600	704,400	796,600
Operating	683,454	792,764	762,400	784,000	822,300
Capital	N/A	N/A	N/A	N/A	N/A
Other	242,741	678,792	596,600	596,600	550,000
Total	1,627,417	2,225,724	2,066,600	2,085,000	2,168,900

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Wastewater	1,627,417	2,225,724	2,066,600	2,085,000	2,168,900
Total	1,627,417	2,225,724	2,066,600	2,085,000	2,168,900

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,763,431	1,784,826	1,893,000	1,697,700	1,949,000
Operating	4,212,935	4,288,955	5,649,100	4,721,000	5,269,500
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	5,976,367	6,073,781	7,542,100	6,418,700	7,218,500

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Wastewater	5,976,367	6,073,781	7,542,100	6,418,700	7,218,500
Total	5,976,367	6,073,781	7,542,100	6,418,700	7,218,500



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	2,146,053	2,123,966	2,441,900	2,080,800	2,487,900
Operating	4,815,881	4,980,495	6,236,400	4,226,300	4,294,200
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	6,961,934	7,104,460	8,678,300	6,307,100	6,782,100

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Wastewater	6,961,934	7,104,460	8,678,300	6,307,100	6,782,100
Total	6,961,934	7,104,460	8,678,300	6,307,100	6,782,100

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 primary responsibility for 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	772,351	869,247	917,100	853,400	954,600
Operating	300,780	311,350	443,800	293,300	409,500
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,073,131	1,180,597	1,360,900	1,146,700	1,364,100
Expenditures by Fund	d				
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Wastewater	1,073,131	1,180,597	1,360,900	1,146,700	1,364,100
Total	1,073,131	1,180,597	1,360,900	1,146,700	1,364,100

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	407,515	360,579	441,600	364,700	448,200
Operating	1,394,784	1,390,234	1,464,500	705,100	764,800
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,802,299	1,750,813	1,906,100	1,069,800	1,213,000

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Wastewater	1,802,299	1,750,813	1,906,100	1,069,800	1,213,000
Total	1,802,299	1,750,813	1,906,100	1,069,800	1,213,000



Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 202 ⁻ Changes
Full-time					
Environmental Services Director	1.00	1.00	1.00	1.00	0.00
Environmental Services Assistant Dir.	1.00	1.00	1.00	1.00	0.00
Wastewater Collection System Manager	1.00	1.00	1.00	1.00	0.00
Environmental Manager	1.00	1.00	1.00	1.00	0.00
Wastewater Manager	1.00	1.00	1.00	1.00	0.00
Jtilities Supervisor	6.00	6.00	6.00	6.00	0.00
Chief Plant Operator	0.00	0.00	0.00	1.00	1.00
Freatment Plant Shift Supervisor	4.00	4.00	4.00	3.00	-1.00
Freatment Plant Operator (TR,C,B,A)	12.00	12.00	12.00	13.00	1.00
Fechnical Equipment Operator (TR,I,II,SR)	8.00	8.00	8.00	8.00	0.00
Jtilities Mechanic (I,II,Sr)	8.00	8.00	8.00	8.00	0.00
Planner/Scheduler	1.00	1.00	1.00	1.00	0.00
Reclaimed Distribution Technician (TR,I,II)	5.00	5.00	5.00	5.00	0.00
Vastewater Collection Technician (TR,I,II)	10.00	10.00	10.00	10.00	0.00
Biosolids Operator	4.00	4.00	4.00	3.00	-1.00
Vastewater Instrumentation Technician	5.00	5.00	5.00	5.00	0.00
nvironmental Specialist (I,II,Sr)	5.00	5.00	5.00	5.00	0.00
aboratory Technician	3.00	3.00	3.00	3.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
Grounds Maint Worker	2.00	2.00	2.00	2.00	0.00
NV Compliance SUPV	1.00	1.00	1.00	1.00	0.00
NV Control SUPV	1.00	1.00	1.00	1.00	0.00
nventory Control Coord	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Operational Secretary	2.00	2.00	2.00	2.00	0.00
radesworker 1	1.00	1.00	1.00	1.00	0.00
Itility Prog Coord	1.00	1.00	1.00	1.00	0.00
Part-Time					
/ariable/temporary					
ntern	0.25	0.25	0.25	0.25	0.00
Fotal	87.25	87.25	87.25	87.25	0.00

Finance Department



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 inquires. 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 2021 Strategic Initiatives

The Finance Department continues 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.

- Implementation and go-live of the Workday Enterprise Resource Planning (ERP) software
- Coordinate borrowing for the construction of the Parks Administration building
- The Finance Department will conduct City-wide training on emergency operations documentation to assure continuity of financial operations and fiscal sustainability.

ADOPTED ANNUAL BUDGET FY 2021

DEPARTMENT BUDGETS

Department Personne	l Summary (FTE)				
Program		FY 2018	FY 2019	FY 2020	FY 2021
Accounting and Finance		14.60	14.50	16.50	16.00
Department Budget Su	ummary				
Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,039,158	1,024,494	1,341,800	1,139,300	1,280,300
Operating	316,107	309,489	467,800	365,100	393,900
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,355,265	1,333,982	1,809,600	1,504,400	1,674,200
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	852,444	841,737	1,191,300	972,200	1,118,700
Stormwater	108,195	107,406	194,800	136,900	121,200
Wastewater	187,031	185,464	208,000	187,900	212,000
Solid Waste	207,594	199,375	215,500	207,400	222,300
Total	1,355,265	1,333,982	1,809,600	1,504,400	1,674,200



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 CAFR award for over 25 years.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,039,158	1,024,494	1,341,800	1,139,300	1,280,300
Operating	316,107	309,489	467,800	365,100	393,900
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,355,265	1,333,982	1,809,600	1,504,400	1,674,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	852,444	841,737	1,191,300	972,200	1,118,700
Stormwater	108,195	107,406	194,800	136,900	121,200
Wastewater	187,031	185,464	208,000	187,900	212,000
Solid Waste	207,594	199,375	215,500	207,400	222,300
Total	1,355,265	1,333,982	1,809,600	1,504,400	1,674,200

Personnel by Department

					FY 2020 to FY 2021
	FY 2018	FY 2019	FY 2020	FY 2021	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
Treasury Manager	1.00	1.00	1.00	1.00	0.00
Office Administrator*	0.60	0.00	0.00	0.00	0.00
Accountant	3.00	3.00	1.00	1.00	0.00
Sr. Accountant	0.00	0.00	2.00	2.00	0.00
Senior Accounting Clerk	6.00	6.00	5.00	5.00	0.00
Payroll Specialist	0.00	0.00	1.00	1.00	0.00
Accounting Clerk	2.00	2.00	2.00	2.00	0.00
Part-time					
Office Specialist	0.00	0.50	0.50	0.00	-0.50
Temporary					
ERP Support	0.00	0.00	2.00	2.00	0.00
Total	14.60	14.50	16.50	16.00	-0.50

Fire Rescue Department

TRUCK

RGO FIRE

241

🔁 🧕

VARCO

J

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 2021 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.

• The continued implementation of the Public Safety Staffing Plan will see three Firefighter/EMT positions converted to Firefighter/Paramedic positions. These positions will help alleviate Paramedic staffing shortages and overtime issues.



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	12.00	12.00	12.00	12.00
Life Safety	8.00	8.00	8.00	8.00
High Point	23.10	23.25	24.30	24.30
Belleair Bluffs	14.55	14.55	15.30	15.30
Largo	94.35	94.20	98.40	98.40
Total	152.00	152.00	158.00	158.00

Department Budget Summary

Expenditures (dollars)

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	16,351,850	17,156,887	18,645,600	17,522,300	19,723,900
Operating	2,019,353	2,006,358	2,268,200	2,760,250	2,367,300
Capital	1,950,959	935,890	2,438,000	2,395,000	6,558,000
Other	0	0	0	0	23,400
Total	20,322,161	20,099,136	23,351,800	22,677,550	28,672,600
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	18,371,203	19,173,745	21,630,800	20,977,050	22,193,600
LOST	1,950,959	924,390	1,720,000	1,700,000	6,478,000
Trust	0	1,000	1,000	500	1,000
Total	20,322,161	20,099,136	23,351,800	22,677,550	28,672,600

Administration Division

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

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,339,238	1,528,917	1,550,900	1,589,200	1,629,400
Operating	135,907	164,104	163,100	140,500	155,500
Capital	56,596	69	0	0	83,000
Other	0	0	0	0	23,400
Total	1,531,741	1,693,090	1,714,000	1,729,700	1,891,300

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,475,145	1,692,021	1,713,000	1,729,200	1,762,300
LOST	56,596	69	0	0	128,000
Trust	0	1,000	1,000	500	1,000
Total	1,531,741	1,693,090	1,714,000	1,729,700	1,891,300

Revenues by Source

Source	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
State Edu. Incentive	7,685	8,600	8,400	10,600	10,600
Total	7,685	8,600	8,400	10,600	10,600

Life Safety

The Life Safety 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	681,529	568,538	728,400	627,100	745,700
Operating	46,024	44,862	63,100	43,550	65,000
Capital	23,226	22,748	0	60,000	35,000
Other	0	0	0	0	0
Total	750,779	636,148	791,500	730,650	845,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	727,553	613,400	791,500	670,650	810,700
LOST	23,226	22,748	0	60,000	35,000
Total	750,779	636,148	791,500	730,650	845,700



Revenues by Source

Source	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
State Edu. Incentive	1,458	768	700	1,200	1,200
Inspection Fees	148,173	104,099	120,000	88,500	105,000
Plan Review Fees	262,370	245,895	200,000	200,000	250,000
Total	412,001	350,762	320,700	289,700	356,200

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	2,429,941	2,612,357	2,766,500	2,641,400	2,968,600
Operating	287,715	255,686	263,000	326,200	314,200
Capital	66,351	785,938	56,300	55,000	15,000
Other	0	0	0	0	0
Total	2,784,008	3,653,980	3,085,800	3,022,600	3,297,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,717,656	2,868,042	3,085,800	3,022,600	3,297,800
LOST	66,351	785,938	0	0	0
Total	2,784,008	3,653,980	3,085,800	3,022,600	3,297,800

Revenues by Source

Source	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
State Edu. Incentive	7,631	8,098	7,800	8,600	8,600
State Pension	88,959	92,463	87,500	97,700	101,600
Hazmat/Tech Rescue/ CME	11,533	30,155	32,300	26,400	26,400
County EMS	541,972	1,062,026	1,177,000	1,177,000	1,214,100
County Fire	1,121,654	1,191,895	1,355,400	1,281,000	1,497,000
Total	1,771,749	2,384,637	2,660,000	2,590,700	2,847,700

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,621,395	1,699,886	1,788,900	1,715,900	1,936,100
Operating	196,512	229,830	250,800	307,900	272,900
Capital	0	0	42,200	40,000	10,000
Other	0	0	0	0	0
Total	1,817,907	1,929,716	2,081,900	2,063,800	2,219,000

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,817,907	1,929,716	2,081,900	2,063,800	2,219,000
LOST	0	0	0	0	0
Total	1,817,907	1,929,716	2,081,900	2,063,800	2,219,000

Revenues by Source

Source	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
State Edu. Incentive	5,354	5,622	5,400	6,000	6,000
State Pension	59,306	61,642	58,300	65,100	67,700
Hazmat/Tech Rescue/ CME	12,573	17,696	17,000	15,600	15,600
County EMS	590,804	623,240	665,900	665,800	692,500
County Fire	332,318	368,909	425,200	427,200	546,700
Belleair Bluffs	0	0	0	0	0
Town of Belleair	575,525	601,691	626,000	618,800	637,400
Total	1,575,880	1,678,800	1,797,800	1,798,500	1,965,900

Largo Emergency Services

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



Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	10,279,747	10,747,189	11,810,900	10,948,700	12,444,100
Operating	1,353,194	1,311,877	1,528,200	1,942,100	1,559,700
Capital	1,804,786	127,135	2,339,500	2,240,000	6,415,000
Other	0	0	0	0	0
Total	13,437,727	12,186,201	15,678,600	15,130,800	20,418,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	11,632,941	12,070,566	13,958,600	13,490,800	14,103,800
LOST	1,804,786	115,635	1,720,000	1,640,000	6,315,000
Trust	0	0	0	0	0
Total	13,437,727	12,186,201	15,678,600	15,130,800	20,418,800

Revenues by Source

Source	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
State Edu. Incentive	20,716	29,784	32,700	28,600	28,600
State Pension	444,794	462,315	437,100	488,500	508,000
County EMS	4,806,761	4,783,538	5,030,600	5,030,600	5,524,600
County Fire	1,043,272	1,184,972	1,568,600	1,267,700	1,432,600
Belleair Bluffs	302,474	317,559	330,300	326,000	335,800
Town of Belleair	0	0	0	0	0
HazMat/Tech Rescue/ CME	133,045	185,712	120,700	163,000	163,000
Total	6,751,062	6,963,880	7,520,000	7,304,400	7,992,600

DEPARTMENT BUDGETS

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 Changes
Full-Time		112017	112020	112021	onanges
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	4.00	4.00	5.00	5.00	0.00
District Fire Chief	6.00	6.00	6.00	6.00	0.00
Assistant Fire Chief	4.00	4.00	3.00	3.00	0.00
Fire Lieutenant	21.00	21.00	24.00	24.00	0.00
Firefighter/Paramedic	66.00	69.00	72.00	75.00	3.00
Firefighter/EMT	39.00	36.00	36.00	33.00	-3.00
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	152.00	152.00	158.00	158.00	0.00

General Operating Department

Department Summary

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 Program, Debt Service, and Inter-Fund Transfers.

FY 2021 Strategic Initiatives

The FY 2021 budget builds on the prior year progress to further the City's Strategic Plan goal of effective emergency management. These items are included in General Operating's City Hall program to emphasize the organizational, rather than Department-specific, ownership of this responsibility. Initiatives to ensure better preparedness and response to emergencies include:

• Ongoing upgrades to the Emergency Operations Center and funding for additional Emergency Operations training exercises.



Department Personnel Summary (FTE)							
Program	FY 2018	FY 2019	FY 2020	FY 2021			
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 Summary

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	0	0	0	0	-385,300
Operating	1,537,898	662,983	864,000	1,125,600	1,215,300
Capital	1,726,652	189,190	992,000	16,000	2,500,000
Other	6,900,919	7,094,089	7,241,800	5,970,400	6,106,100
Total	10,165,468	7,946,262	9,097,800	7,112,000	9,436,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,230,496	346,432	1,064,700	721,200	3,655,900
Debt Service	0	0	691,700	0	1,091,700
Constux	175,300	182,900	224,800	225,400	224,200
Stormwater	245,400	254,300	300,000	303,000	320,300
LOST	5,268,070	3,721,216	2,720,800	1,763,500	15,300
CRA	32,500	33,800	35,200	35,200	36,600
Wastewater	2,066,635	2,064,704	2,621,100	2,621,100	2,621,600
Solid Waste	987,765	1,177,508	1,267,800	1,270,900	1,292,200
Fleet	130,200	135,500	140,900	140,900	146,600
Risk	29,102	29,902	30,800	30,800	31,700
Total	10,165,468	7,946,262	9,097,800	7,112,000	9,436,100

City Hall

All costs associated with operating the Municipal Complex are accounted for in this program. This program also includes the cost for postage, General Fund audit expenses, and insurance.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	0	0	0	0	0
Operating	1,442,396	567,781	766,000	1,027,600	1,080,900
Capital	1,726,652	189,190	992,000	16,000	2,500,000
Other	0	0	0	0	0
Total	3,169,048	756,971	1,758,000	1,043,600	3,580,900

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,442,396	579,632	813,000	1,043,600	3,580,900
Lost	1,726,652	177,339	945,000	0	0
Total	3,169,048	756,971	1,758,000	1,043,600	3,580,900



Debt Service and Inter-Fund Transfers

This program has the General Fund portion of insurance costs, the contra-charge to the Library, debt service, and interfund 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	0	0	0	0	(385,300)
Operating	95,502	95,202	98,000	98,000	134,400
Capital	0	0	0	0	0
Other	6,900,919	7,094,089	7,241,800	5,970,400	6,106,100
Total	6,996,420	7,189,290	7,339,800	6,068,400	5,855,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	(211,900)	(233,200)	251,700	(322,400)	75,000
Debt Service	0	0	691,700	0	1,091,700
Constux	175,300	182,900	224,800	225,400	224,200
Stormwater	245,400	254,300	300,000	303,000	320,300
Lost	3,541,419	3,543,877	1,775,800	1,763,500	15,300
CRA	32,500	33,800	35,200	35,200	36,600
Wastewater	2,066,635	2,064,704	2,621,100	2,621,100	2,621,600
Solid Waste	987,765	1,177,508	1,267,800	1,270,900	1,292,200
Fleet	130,200	135,500	140,900	140,900	146,600
Risk	29,102	29,902	30,800	30,800	31,700
Total	6,996,420	7,189,290	7,339,800	6,068,400	5,855,200

Human Resources Department



Department Summary

The Human Resources Department administers Citywide personnel, risk and safety, employee benefits, and organizational development activities. The Department primarily acts an internal service provider to other City departments; however, department personnel also provide service to the public for employment openings, general inguiries, 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 CWA (General Employees' Union), PBA (Police Union) and 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 selfinsured 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 2021 Strategic Initiatives

Human Resources will play a key role in a number of Citywide initiatives in FY 2021 that are helping to shape our organization for the future.

- Implementation of the non-represented employees pay and classification study conducted in FY 2020 to help recruit and retain superior employees.
- Implementation of the Workday Enterprise Resource Planning (ERP) system to modernize and streamline internal business processes and improve the employee interface with HR-related needs.

DEPARTMENT BUDGETS

Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	3.00	4.67	6.67	7.17
Personnel	2.50	3.00	3.00	3.00
Benefits	3.50	3.83	3.83	3.83
Risk Management	2.00	1.00	1.00	1.00
Total	11.00	12.50	14.50	15.00

Department Budget Summary

	<i>yet e a</i>				
Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	959,284	1,046,433	1,379,400	1,172,100	1,354,100
Operating	11,635,072	13,098,795	14,443,000	13,810,300	15,437,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	12,594,356	14,145,228	15,822,400	14,982,400	16,791,400
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	568,727	712,756	1,047,700	812,300	964,200
Risk	12,025,629	13,432,472	14,774,700	14,170,100	15,827,200
Total	12,594,356	14,145,228	15,822,400	14,982,400	16,791,400



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	342,887	465,680	689,100	522,400	684,600
Operating	11,427	33,859	19,300	16,300	30,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	354,314	499,539	708,400	538,700	715,300

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	354,314	499,539	708,400	538,700	715,300
Total	354,314	499,539	708,400	538,700	715,300

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	296,413	365,787	382,900	425,200	439,900
Operating	2,090,513	2,428,818	2,715,700	2,238,600	3,081,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	2,386,927	2,794,605	3,098,600	2,663,800	3,521,500

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Risk	2,386,927	2,794,605	3,098,600	2,663,800	3,521,500
Total	2,386,927	2,794,605	3,098,600	2,663,800	3,521,500

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	151,825	89,337	87,400	51,600	52,000
Operating	9,486,878	10,548,530	11,588,700	11,454,700	12,253,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	9,638,703	10,637,867	11,676,100	11,506,300	12,305,700

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Risk	9,638,703	10,637,867	11,676,100	11,506,300	12,305,700
Total	9,638,703	10,637,867	11,676,100	11,506,300	12,305,700

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	168,158	125,630	220,000	172,900	177,600
Operating	46,255	87,588	119,300	100,700	71,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	214,413	213,217	339,300	273,600	248,900

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	214,413	213,217	339,300	273,600	248,900
Total	214,413	213,217	339,300	273,600	248,900



Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 202 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 Generalist	2.00	0.00	0.00	0.00	0.00
HR Business Partner	0.00	2.00	2.00	2.00	0.00
Benefits Specialist	0.00	0.00	0.00	0.00	0.00
Recruitment and Staffing Specialist	0.00	0.00	0.00	0.00	0.00
Sr. HR Generalist	1.00	0.00	0.00	0.00	0.00
Sr. HR Business Partner	0.00	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
Risk Technician	0.00	0.00	0.00	0.00	0.00
Office Specialist	0.50	0.50	0.50	1.00	0.50
Human Resources Assistant	0.00	0.00	0.00	0.00	0.00
Part-Time					
Variable/Temporary					
ERP Support	0.00	0.00	2.00	2.00	0.00
Total	12.50	12.50	14.50	15.00	0.50

Information Technology Department

CICCLER !!



Department Summary

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 2021 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.

- With the acquisition of the Workday Enterprise Resource Planning (ERP) system in FY 2020, IT will continue supporting implementation throughout FY 2021 with a go-live date planned for mid-2021.
- IT will be leading the Citywide migration to a new Microsoft-based environment for end users, including a new desktop working environment and Microsoft Office suite tools for City employees.
- The transition to a Microsoft environment will also include new and continued investments in IT security.

DEPARTMENT BUDGETS

Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	3.00	3.00	3.00	3.00
Infrastructure	8.00	8.00	8.00	8.00
Business SVCS	8.00	8.00	11.00	11.00
Customer SVC	9.00	9.00	8.00	8.00
Total	28.00	28.00	30.00	30.00

Department Budget Summary

Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
2,323,433	2,444,874	2,747,500	2,578,600	2,934,700
995,448	1,000,629	1,399,000	1,299,500	2,928,700
162,929	382,990	3,595,000	3,638,000	834,000
0	0	0	0	0
3,481,810	3,828,493	7,741,500	7,516,100	6,697,400
	2,323,433 995,448 162,929 0	2,323,433 2,444,874 995,448 1,000,629 162,929 382,990 0 0	2,323,433 2,444,874 2,747,500 995,448 1,000,629 1,399,000 162,929 382,990 3,595,000 0 0 0	2,323,433 2,444,874 2,747,500 2,578,600 995,448 1,000,629 1,399,000 1,299,500 162,929 382,990 3,595,000 3,638,000 0 0 0 0 0

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	3,065,492	3,318,584	3,941,700	3,753,700	5,689,800
Construction	55,348	25,843	70,500	69,300	180,400
Ent Tech Cap	0	0	3,200,000	3,200,000	0
Stormwater	91,088	166,944	176,400	176,200	279,600
Solid Waste	17,253	38,359	41,800	35,000	131,600
Fleet	6,798	0	0	0	0
Wastewater	245,832	278,764	296,100	281,900	416,000
Total	3,481,810	3,828,493	7,726,500	7,516,100	6,697,400



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

340,902	366,222	376,200	372,400	387,800
		: • •)=• •	572,400	307,000
15,023	19,400	86,700	71,300	75,100
20,142	0	0	0	30,000
0	0	0	0	0
376,066	385,622	462,900	443,700	492,900
	20,142	20,142 0 0 0	20,142 0 0 0 0 0	20,142 0 0 0 0 0 0 0

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	376,066	385,622	462,900	443,700	492,900

Infrastructure Division

The Infrastructure Division oversees the design, implementation, maintenance and life-cycle management of all networks, computer room operations, computer servers (physical and virtual, security (badge, network, and cyber), computer operating systems, wireless infrastructure, voice and data circuits, and enterprise desktop tools. This program serves as the backbone of the City's computing environment.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	725,472	764,517	788,300	770,600	850,100
Operating	692,613	623,369	885,700	845,400	1,192,600
Capital	110,296	360,077	395,000	438,000	724,000
Other	0	0	0	0	0
Total	1,528,381	1,747,963	2,069,000	2,054,000	2,766,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,517,680	1,741,940	2,054,000	2,054,000	2,701,700
Construction	0	0	0	0	65,000
Wastewater	10,702	6,023	0	0	0
Total	1,528,381	1,747,963	2,054,000	2,054,000	2,766,700

Business Services Division

The Business Services Division provides analysis, design, project implementation, data management, and development tool maintenance for departmental business applications, robots, databases, and business process review. IT staff work directly with other City departmental personnel and/or IT Departmental Technology Specialists to identify appropriate technology to enhance business processes through automation.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	640,977	692,011	869,500	906,000	1,006,700
Operating	226,862	289,435	256,400	251,500	664,900
Capital	32,046	22,913	3,200,000	3,200,000	50,000
Other	0	0	0	0	0
Total	899,885	1,004,359	4,325,900	4,357,500	1,721,600

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	588,369	650,320	712,000	731,900	1,155,800
Construction	55,348	25,843	70,500	69,300	92,100
Ent Tech Cap	0	0	3,200,000	3,200,000	0
Solid Waste	7,060	8,419	7,800	7,800	50,200
Stormwater	80,889	136,990	142,400	149,200	175,200
Wastewater	168,219	182,787	193,200	199,300	248,300
Total	899,885	1,004,359	4,325,900	4,357,500	1,721,600



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	616,082	622,124	713,500	529,600	690,100
Operating	60,951	68,424	170,200	131,300	996,100
Capital	445	0	0	0	30,000
Other	0	0	0	0	0
Total	677,477	690,549	883,700	660,900	1,716,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	583,376	540,702	712,800	524,100	1,339,400
Construction	0	0	0	0	23,300
Stormwater	10,199	29,953	34,000	27,000	104,400
Wastewater	66,911	89,954	102,900	82,600	167,700
Solid Waste	10,193	29,940	34,000	27,200	81,400
Fleet	6,798	0	0	0	0
Total	677,477	690,549	883,700	660,900	1,716,200

DEPARTMENT BUDGETS

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 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 Business Services Manager	1.00	1.00	1.00	1.00	0.00
IT Customer Service Manager	1.00	1.00	1.00	1.00	0.00
IT Systems Administrator	3.00	3.00	3.00	3.00	0.00
IT Programmer/Analyst	0.00	0.00	0.00	0.00	0.00
IT Project Manager	1.00	1.00	1.00	1.00	0.00
IT Business Analyst	1.00	1.00	3.00	3.00	0.00
IT Network Administrator	3.00	3.00	3.00	3.00	0.00
IT Security Administrator	1.00	1.00	1.00	1.00	0.00
IT Enterprise Application Admin.	2.00	2.00	3.00	3.00	0.00
IT GIS Administrator	1.00	1.00	1.00	1.00	0.00
IT Technical Specialist (I, II, III)	8.00	8.00	7.00	7.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
IT GIS Analyst	2.00	2.00	2.00	2.00	0.00
Part-Time					
Variable/Temporary					
Total	28.00	28.00	30.00	30.00	0.00

Legislative Department

Department Summary

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 2018	FY 2019	FY 2020	FY 2021
City Commission	8.00	8.00	8.00	8.00
Total	8.00	8.00	8.00	8.00

Department Budg	jet Summary				
Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	284,795	307,711	310,900	303,400	308,100
Operating	66,505	71,365	94,200	71,000	84,900
Capital	0	0	0	0	0
Other	0	0	1,000	0	1,000
Total	351,300	379,076	406,100	374,400	394,000
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	351,300	379,076	406,100	374,400	394,000
Total	351,300	379,076	406,100	374,400	394,000

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 Changes
Full-Time					
Commissioners (Elected)	7.00	7.00	7.00	7.00	0.00
Office Administrator	1.00	1.00	0.00	0.00	0.00
Executive Secretary to Mayor/Comission	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



Department Summary

The Library enriches lives and builds community through attentive customer service and by providing programs and services that inform and inspire. The Library provides access to a multiple format materials collection, Internet and online resources, meeting spaces, and a collaborative learning environment. The Library's Strategic Plan defines three focus areas: Sustainability, Community Pride, and Public Health and Safety. Staff work with patrons to improve literacy, assist in locating and checking out materials, offer instruction in library and technology use, and provide informative and thought provoking programs.

The Library was designed to be the living room of the community with places to gather, learn and socialize. Children, Teens and Adults can access a variety of programs, services and materials. Three major services stand out among program offerings, Youth literacy, English Language Learning and Genealogy and Local History. Two library support groups, Friends of the Largo Library and Greater Largo Library Foundation (GLLF) provide advocacy and funding for the library.

FY 2021 Strategic Initiatives

In FY 2021, the Largo Public Library will build on the initiatives undertaken in FY 2020 with the continued development of outreach services and the Library in Your Neighborhood Bookmobile. These outreach efforts will continue to focus on underserved residents, enhancing life skills, learning opportunities and cultivating new partnerships that will deliver boundary-spanning results. The Library continues to focus on effective service delivery, finding new ways to engage residents, and provide a welcoming environment for diverse populations, ensuring the relevancy and sustainability of library service.

• The Library strives to ensure services are utilized by and valuable to residents and will continue those efforts in FY 2021 by maximizing the effectiveness of the self service area, identifying new ways to facilitate positive library experiences, and fostering a workplace that encourages staff at all levels of the organization to enhance their leadership and decision making skills.



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	2.90	3.00	3.00	3.00
Outreach Services	5.00	5.00	5.00	5.00
Collection & Programming Services	6.50	6.50	6.50	6.50
Borrower Services	16.00	16.00	16.00	16.00
Research & Access Services	9.80	9.80	9.80	9.50
Total	40.20	40.30	40.30	40.00

Department Budget Summary

Expenditure by Category

Budget FY 2021	Est. FY 2020	Budget FY 2020	Actual FY 2019	Actual FY 2018	Category
2,833,900	2,146,500	2,388,700	2,136,510	2,043,537	Personnel
934,100	1,176,600	1,220,900	1,170,450	1,185,732	Operating
429,400	435,000	532,900	507,363	438,112	Capital
C	0	0	0	0	Other
4,197,400	3,758,100	4,142,500	3,814,323	3,667,380	Total
					Expenditures by Fund
Budget FY 2021	Est. FY 2020	Budget FY 2020	Actual FY 2019	Actual FY 2018	Fund
4,182,400	3,758,100	4,127,500	3,810,501	3,662,744	General
15,000	0	15,000	3,822	4,636	Trust
4,197,400	3,758,100	4,142,500	3,814,323	3,667,380	Total

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	274,063	257,152	298,700	286,000	753,500
Operating	951,039	911,774	925,200	928,200	624,500
Capital	0	70,437	73,500	64,000	5,000
Other	0	0	0	0	0
Total	1,225,102	1,239,362	1,297,400	1,278,200	1,383,000

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,225,102	1,239,362	1,282,400	1,278,200	1,368,000
Trust	0	0	15,000	0	15,000
Total	1,225,102	1,239,362	1,297,400	1,278,200	1,383,000

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	279,093	232,848	280,200	260,900	287,500
Operating	37,274	27,837	28,200	14,500	29,400
Capital	54,831	45,667	70,000	45,000	35,000
Other	0	0	0	0	0
Total	371,197	306,352	378,400	320,400	351,900
Expenditures by Fi	und				
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	371,197	306,352	378,400	320,400	351,900

306,352

378,400

320,400

371,197

Total

351,900



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	375,399	372,972	384,900	404,200	421,800
Operating	49,380	66,651	58,800	26,100	59,000
Capital	383,281	391,260	389,400	326,000	389,400
Other	0	0	0	0	0
Total	808,060	830,884	833,100	756,300	870,200
Expenditures by Fu	nd				
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	808,060	830,884	833,100	756,300	870,200
Trust	0	0	0	0	0
Total	808,060	830,884	833,100	756,300	870,200

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	694,710	679,210	771,500	665,900	805,800
Operating	58,899	69,982	75,800	63,900	75,800
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	753,609	749,192	847,300	729,800	881,600

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	748,973	745,371	847,300	729,800	881,600
Trust	4,636	3,822	0	0	0
Total	753,609	749,193	847,300	729,800	881,600

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	420,272	594,327	653,400	529,500	565,300
Operating	89,139	94,205	132,900	143,900	145,400
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	509,412	688,532	786,300	673,400	710,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	509,412	688,532	786,300	673,400	710,700
Total	509,412	688,532	786,300	673,400	710,700



Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 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	0.00	1.00	1.00	1.00	0.00
Office Administrator	0.40	0.00	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	2.00	1.00	1.00	1.00	0.00
Circulation Supervisor	1.00	0.00	0.00	0.00	0.00
Library Outreach Coordinator	0.00	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	7.00	7.00	6.00	-1.00
Teen Librarian	0.00	0.00	0.00	1.00	1.00
Operational Secretary	1.00	1.00	0.00	0.00	0.00
Library Security Guard	1.00	1.00	1.00	1.00	0.00
Office Specialist	0.00	1.00	1.00	1.00	0.00
Part-Time					
Librarian	0.30	0.30	0.30	0.00	-0.30
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	0.50	0.00	0.00	0.00	0.00
Total	40.20	40.30	40.30	40.00	-0.30

Police Department

STOP



Department Summary

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 2021 Strategic Initiatives

The primary focus of the Police Department for FY 2021 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 staff to address the psychological stress from crisis situations before developing into a more serious issue.
- In partnership with the Community Development department and local non-profit service providers, continue Enriching Lives through Mental Health Services program, which assigns a member of the Problem Oriented Policing Team with a Behavioral Health Navigator to proactively address mental illness in the community, and 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.
- Continuation of the Public Safety Staffing Plan by hiring three additional officers to assist with community
 public safety concerns.

DEPARTMENT BUDGETS

Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	13.00	13.00	13.00	13.00
Community Services	25.11	26.61	25.91	25.91
Patrol Operations	104.70	107.70	108.40	111.40
Investigative Services	23.00	23.00	23.00	23.00
Records, Property and Evidence	11.00	11.00	11.00	11.00
Communications Center	27.00	27.00	27.00	27.00
Total	203.81	208.31	208.31	211.31

Department Budget Summary

J				
Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
20,462,554	20,948,487	22,087,700	21,179,900	24,160,700
2,877,615	2,802,221	2,474,100	2,594,300	3,227,300
1,455,018	1,572,343	1,988,300	1,755,900	1,920,000
13,400	29,385	11,400	39,000	41,400
24,808,587	25,352,436	26,561,500	25,569,100	29,349,400
Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
23,234,733	23,733,648	24,821,000	23,857,100	27,624,500
1,454,901	1,417,248	1,638,600	1,638,600	1,676,000
118,953	201,540	101,900	73,400	48,900
24,808,587	25,352,436	26,561,500	25,569,100	29,349,400
	Actual FY 2018 20,462,554 2,877,615 1,455,018 13,400 24,808,587 Actual FY 2018 23,234,733 1,454,901 118,953	Actual FY 2018 Actual FY 2019 20,462,554 20,948,487 2,877,615 2,802,221 1,455,018 1,572,343 13,400 29,385 24,808,587 25,352,436 23,234,733 23,733,648 1,454,901 1,417,248 118,953 201,540	Actual FY 2018 Actual FY 2019 Budget FY 2020 20,462,554 20,948,487 22,087,700 2,877,615 2,802,221 2,474,100 1,455,018 1,572,343 1,988,300 13,400 29,385 11,400 Actual FY 2018 Actual FY 2019 Budget FY 2020 Actual FY 2018 Actual FY 2019 Budget FY 2020 1,454,901 1,417,248 1,638,600 118,953 201,540 101,900	Actual FY 2018 Actual FY 2019 Budget FY 2020 Est. FY 2020 20,462,554 20,948,487 22,087,700 21,179,900 2,877,615 2,802,221 2,474,100 2,594,300 1,455,018 1,572,343 1,988,300 1,755,900 13,400 29,385 11,400 39,000 Actual FY 2018 Actual FY 2019 Budget FY 2020 Est. FY 2020 Actual FY 2018 Actual FY 2019 Budget FY 2020 Est. FY 2020 1,455,901 1,417,248 1,638,600 1,638,600 118,953 201,540 101,900 73,400



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,766,884	2,033,334	2,255,000	2,202,600	2,323,500
Operating	354,623	449,910	382,500	391,000	646,400
Capital	30,834	52,654	62,000	52,300	0
Other	2,000	17,985	0	27,600	30,000
Total	2,154,341	2,553,884	2,699,500	2,673,500	2,999,900

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,061,602	2,450,326	2,647,000	2,649,500	2,962,400
Lost	30,834	30,654	0	0	0
Trust	61,906	72,903	52,500	24,000	37,500
Total	2,154,341	2,553,884	2,699,500	2,673,500	2,999,900

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	2,006,554	2,086,107	2,003,500	2,030,000	2,267,300
Operating	34,390	59,964	54,900	42,300	51,300
Capital	0	6914.38	158000	158000	0
Other	0	0	0	0	0
Total	2,040,944	2,152,985	2,216,400	2,230,300	2,318,600

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,040,944	2,146,071	2,058,400	2,072,300	2,318,600
Lost	0	6914.38	158000	158000	0
Total	2,040,944	2,152,985	2,216,400	2,230,300	2,318,600

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	11,877,834	11,960,131	12,570,900	11,775,700	13,846,300
Operating	1,333,414	1,254,483	1,368,700	1,296,200	1,634,400
Capital	1,109,466	1,219,621	1,548,300	1,545,600	1,660,000
Other	0	0	0	0	0
Total	14,320,714	14,434,235	15,487,900	14,617,500	17,140,700

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	13,208,565	13,232,242	13,969,300	13,098,900	15,504,700
Lost	1,109,349	1,189,702	1,480,600	1,480,600	1,636,000
Trust	2,800	12,290	38,000	38,000	0
Total	14,320,714	14,434,235	15,487,900	14,617,500	17,140,700

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	2,535,171	2,511,061	2,691,600	2,691,500	2,997,300
Operating	211,647	181,363	136,000	100,000	171,000
Capital	314,719	290,512	0	0	0
Other	11400	11400	11400	11400	11400
Total	3,072,937	2,994,336	2,839,000	2,802,900	3,179,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,703,971	2,688,012	2,827,600	2,791,500	3,168,300
Lost	314,719	189,977	0	0	0
Trust	54,247	116,347	11,400	11,400	11,400
Total	3,072,937	2,994,336	2,839,000	2,802,900	3,179,700



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	601,301	616,117	660,800	611,000	653,700
Operating	59,085	105,533	57,800	52,800	52,800
Capital	0	0	0	0	40000
Other	0	0	0	0	0
Total	660,386	721,650	718,600	663,800	746,500

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	660,386	721,650	718,600	663,800	706,500
LOST	0	0	0	0	40,000
Total	660,386	721,650	718,600	663,800	746,500

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 inquires for wanted persons, vehicle registration, driver's license checks and criminal history information.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,674,810	1,741,736	1,905,900	1,869,100	2,072,600
Operating	884,456	750,969	474,200	712,000	671,400
Capital	0	2,640	220,000	0	220,000
Other	0	0	0	0	0
Total	2,559,266	2,495,346	2,600,100	2,581,100	2,964,000

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	2,559,266	2,495,346	2,600,100	2,581,100	2,964,000
Total	2,559,266	2,495,346	2,600,100	2,581,100	2,964,000

DEPARTMENT BUDGETS

Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021 to FY 2020 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
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	19.00	0.00
Police Officer	119.00	122.00	122.00	125.00	3.00
Emergency Communications Supervisor	4.00	4.00	4.00	3.00	-1.00
Emergency Communications Manager	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
/ictim Advocate	2.00	2.00	2.00	2.00	0.00
Felecommunicator	22.00	22.00	22.00	22.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Operational Secretary	1.00	1.00	1.00	2.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00	0.00
Office Specialist	8.00	8.00	1.00	0.00	-1.00
Records Technician	0.00	0.00	6.00	6.00	0.00
Property & Evidence Specialist	2.00	2.00	3.00	3.00	0.00
Police Services Coordinator	0.00	0.00	0.00	0.00	0.00
Civilian Support Supervisor	1.00	1.00	1.00	1.00	0.00
Reserve School Resource Officer	0.00	1.50	1.50	1.50	0.00
Part-Time					
Office Specialist	0.50	0.50	1.00	0.00	-1.00
Records Techician	0.00	0.00	0.00	1.00	1.00
Property & Evidence Specialist	0.50	0.50	0.00	0.00	0.00
Service Worker	0.70	0.70	1.40	1.40	0.00
/ariable/Temporary					
School Crossing Guard	10.11	10.11	9.41	9.41	0.00
Total	203.81	208.31	208.31	211.31	3.00

Public Works Department

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 2021 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 2021 budget to support these services are:

• Facilities Maintenance Projects: The City continues to make investments in infrastructure during the pandemic as deferring maintenance leads to potentially larger repair costs in a future year.



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	2.80	2.93	3.53	3.53
Custodial	19.90	19.90	19.90	19.90
Facilities Maintenance	11.80	11.80	11.80	11.80
Construction Project Management	2.80	2.80	2.80	2.80
Cost of Goods Sold	0.00	0.00	0.00	0.00
Fleet Services	11.50	11.50	12.00	12.00
Automotive Parts and Stores	2.50	2.50	2.50	2.50
Street Maintenance	8.30	8.30	8.30	8.30
Stomrwater Maintenance	27.97	27.90	28.10	28.10
Solid Waste administrative services	5.76	5.70	5.90	5.90
Frontload Collection	13.00	13.00	13.00	13.00
Roll-Off Collection	6.50	6.50	6.50	6.50
Residential Automated Curbside	12.00	12.00	13.00	13.00
Residential Bulk Curbside Service	11.00	11.00	11.00	11.00
Recycling	8.00	9.00	10.00	10.00
Total	143.83	144.83	148.33	148.33

Department Budget Summary								
Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021			
Personnel	8,563,862	8,927,559	10,002,600	8,654,500	10,338,700			
Operating	11,939,996	11,774,957	13,244,800	12,610,000	13,695,400			
Capital	562,949	531,691	1,319,800	640,300	1,285,600			
Other	0	0	0	0	0			
Total	21,066,808	21,234,206	24,567,200	21,904,800	25,319,700			
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021			
General	4,151,276	4,445,490	5,278,400	4,571,900	5,835,100			
Solid Waste	10,990,094	10,928,322	12,383,400	11,532,300	12,839,100			
Stormwater	3,229,844	3,171,387	3,999,700	3,084,200	3,570,400			
CGT	385,398	371,014	395,000	360,000	395,000			
Wastewater	21,589	14,988	25,000	13,000	25,000			
Golf Course	10,000	2,371	10,000	2,000	10,000			
CRA	1,605	119	2,500	1,500	2,500			
Fleet	2,277,001	2,300,515	2,473,200	2,339,900	2,642,600			
Total	21,066,808	21,234,206	24,567,200	21,904,800	25,319,700			

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, annual reports, strategic plan, and coordination of operations with other city departments and the public.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	225,377	218,978	291,800	279,200	294,500
Operating	41,768	108,672	53,800	46,900	177,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	267,146	327,651	345,600	326,100	472,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	267,146	327,651	345,600	326,100	472,200
Total	267,146	327,651	345,600	326,100	472,200



Custodial Program

This program provides for the cleaning of all city 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	894,387	962,140	1,009,500	878,800	1,047,700
Operating	150,598	168,333	161,200	170,400	163,900
Capital	0	0	10,200	10,200	10,200
Other	0	0	0	0	0
Total	1,044,985	1,130,473	1,180,900	1,059,400	1,221,800

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,044,985	1,130,473	1,180,900	1,059,400	1,221,800
Total	1,044,985	1,130,473	1,180,900	1,059,400	1,221,800

Facilities Maintenance

This program oversees the repair of existing facilities, renovations, building equipment replacement, and ensures all city 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	848,801	959,452	953,100	956,300	1,000,400
Operating	610,716	662,078	752,000	656,000	767,500
Capital	31,057	62,478	47,600	0	287,500
Other	0	0	0	0	0
Total	1,490,573	1,684,008	1,752,700	1,612,300	2,055,400

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,444,896	1,655,540	1,697,700	1,583,800	2,000,400
Solid waste	5,025	6,495	12,500	7,000	12,500
Golf course	10,000	2,371	10,000	2,000	10,000
CRA	1,605	119	2,500	1,500	2,500
Wastewater	21,589	14,988	25,000	13,000	25,000
Fleet	7,458	4,495	5,000	5,000	5,000
Total	1,490,573	1,684,008	1,752,700	1,612,300	2,055,400

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	205,818	104,276	177,800	123,000	178,700
Operating	59,688	16,851	89,400	44,800	88,500
Capital	0	24,625	0	0	0
Other	0	0	0	0	0
Total	265,505	145,752	267,200	167,800	267,200

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	265,505	145,752	267,200	167,800	267,200
Total	265,505	145,752	267,200	167,800	267,200

Cost of Goods

This 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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	0	0	0	0	0
Operating	875,442	928,473	850,000	925,800	915,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	875,442	928,473	850,000	925,800	915,000

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Fleet	875,442	928,473	850,000	925,800	915,000
Total	875,442	928,473	850,000	925,800	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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	739,312	747,869	940,300	757,300	987,700
Operating	494,923	446,570	482,300	478,600	533,800
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,234,235	1,194,438	1,422,600	1,235,900	1,521,500

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Fleet	1,234,235	1,194,438	1,422,600	1,235,900	1,521,500
Total	1,234,235	1,194,438	1,422,600	1,235,900	1,521,500

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 for the Fleet Services program and possesses the responsibility for ordering and receiving parts, manage work orders, inventory control, and processing invoices.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	138,655	156,547	168,500	155,500	174,100
Operating	21,210	16,561	27,100	17,700	27,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	159,865	173,108	195,600	173,200	201,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Fleet	159,865	173,108	195,600	173,200	201,100
Total	159,865	173,108	195,600	173,200	201,100

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 name, regulatory, and informational signs and contractual services for traffic signals and street lights.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	424,609	472,506	519,900	397,100	538,600
Operating	1,089,533	1,003,593	1,260,500	1,217,700	1,175,800
Capital	0	80,991	401,600	180,000	554,100
Other	0	0	0	0	0
Total	1,514,142	1,557,090	2,182,000	1,794,800	2,268,500

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,128,744	1,186,075	1,787,000	1,434,800	1,873,500
CGT	385,398	371,014	395,000	360,000	395,000
Total	1,514,142	1,557,090	2,182,000	1,794,800	2,268,500

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	1,659,912	1,730,876	1,928,500	1,552,900	1,990,400
Operating	1,038,039	1,076,914	1,210,800	1,081,200	1,146,200
Capital	531,893	363,597	860,400	450,100	433,800
Other	0	0	0	0	0
Total	3,229,844	3,171,387	3,999,700	3,084,200	3,570,400

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Stormwater	3,229,844	3,171,387	3,999,700	3,084,200	3,570,400
Total	3,229,844	3,171,387	3,999,700	3,084,200	3,570,400



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	443,135	486,457	473,300	424,200	454,500
Operating	346,796	382,264	398,000	370,000	488,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	789,931	868,721	871,300	794,200	942,600

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Solid Waste	789,931	868,721	871,300	794,200	942,600
Total	789,931	868,721	871,300	794,200	942,600

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	830,509	866,556	943,200	922,400	971,300
Operating	2,316,505	2,171,496	2,390,500	2,444,500	2,347,500
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	3,147,014	3,038,053	3,333,700	3,366,900	3,318,800

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Solid Waste	3,147,014	3,038,053	3,333,700	3,366,900	3,318,800
Total	3,147,014	3,038,053	3,333,700	3,366,900	3,318,800

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	351,701	395,074	638,900	398,800	565,700
Operating	1,378,894	1,410,407	1,538,800	1,508,000	1,887,500
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,730,595	1,805,482	2,177,700	1,906,800	2,453,200

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Solid Waste	1,730,595	1,805,482	2,177,700	1,906,800	2,453,200
Total	1,730,595	1,805,482	2,177,700	1,906,800	2,453,200

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	739,345	713,370	813,300	746,600	870,600
Operating	2,041,343	1,737,688	1,920,300	1,800,600	1,972,100
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	2,780,688	2,451,059	2,733,600	2,547,200	2,842,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Solid Waste	2,780,688	2,451,059	2,733,600	2,547,200	2,842,700
Total	2,780,688	2,451,059	2,733,600	2,547,200	2,842,700



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	588,286	594,585	666,500	593,600	715,100
Operating	757,665	703,265	750,800	688,300	729,100
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,345,950	1,297,850	1,417,300	1,281,900	1,444,200

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Solid Waste	1,345,950	1,297,850	1,417,300	1,281,900	1,444,200
Total	1,345,950	1,297,850	1,417,300	1,281,900	1,444,200

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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	474,016	518,871	478,000	468,800	549,400
Operating	716,876	941,791	1,359,300	1,159,500	1,275,700
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,190,892	1,460,662	1,837,300	1,628,300	1,825,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Solid Waste	1,190,892	1,460,662	1,837,300	1,628,300	1,825,100
Total	1,190,892	1,460,662	1,837,300	1,628,300	1,825,100

DEPARTMENT BUDGETS

Personnel by Department

Personnel by Department	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 Changes
Full-Time					
Publlic Works Director	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Assistant PW Director/Facilities Manager	1.00	0.00	0.00	0.00	0.00
Facilities Manager	0.00	1.00	1.00	1.00	0.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Custodial Supervisor	1.00	1.00	1.00	1.00	0.00
Custodial Foreman	1.00	1.00	1.00	1.00	0.00
Facility Construction Project Supervisor	1.00	0.00	0.00	1.00	1.00
Construction Project Technician	1.00	0.00	0.00	0.00	0.00
Construction Project Coordinator	0.00	2.00	2.00	1.00	-1.00
Facility Maintenance Coordinator	3.00	3.00	3.00	3.00	0.00
Operational Secretary	1.00	1.00	1.00	1.00	0.00
Facility Management Specialist	1.00	1.00	1.00	1.00	0.00
Office Specialist	4.00	4.00	4.00	4.00	0.00
Custodian	13.00	14.00	14.00	14.00	0.00
Tradesworker II	8.00	8.00	8.00	8.00	0.00
Tradesworker I	1.00	2.00	2.00	2.00	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
Accounting Clerk	1.00	1.00	1.00	1.00	0.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00	0.00
Lead Mechanic	1.00	1.00	1.00	1.00	0.00
Fleet Technician (1 & II)	9.00	9.00	9.00	9.00	0.00
Streets & Stormwater Manager	1.00	1.00	1.00	1.00	0.00
Assist. 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 Foreman	0.00	0.00	0.00	0.00	0.00
Streets & Stormwater Maintenance Coordinator	2.00	2.00	2.00	2.00	0.00
Sign/Traffice Technican	1.00	1.00	1.00	1.00	0.00
Streets & Stormwater Technician (TR, I, II, SR) (I Unfunded)	27.00	27.00	27.00	27.00	0.00
Asset Management Data Coordinator	0.00	0.00	1.00	1.00	0.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	0.00
Solid Waste Driver (I, II, III)	42.00	42.00	44.00	44.00	0.00
Solid Waste Manager	1.00	1.00	1.00	1.00	0.00
Solidwaste Supervisor	3.00	4.00	4.00	4.00	0.00
Assistant Solid Waste Manager	1.00	1.00	1.00	1.00	0.00
Solid Waste Worker	1.00	0.00	0.00	0.00	0.00
Solid Waste Service Specialist	2.00	2.00	2.00	2.00	0.00
Part-Time					
Custodian Variable/Temporary	4.50	3.50	3.50	3.50	0.00
Administrative Intern	0.33	0.33	0.33	0.33	0.00
Fleet Intern	0.00	0.00	0.50	0.50	0.00
Total	143.83	144.83	148.33	148.33	0.00

CITY OF LARGO

Recreation, Parks & Arts Department

Department Summary

The Recreation, Parks and Arts Department provides diversified leisure and cultural programs, facilities, park maintenance, and landscape beautification services for the Largo community. The Department's mission aims to create memorable experiences and build a stronger community through its programs and services. 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 2021 Strategic Initiatives

In FY 2021, the Department will celebrate 61 years of providing park and recreation services to the citizens. One of the City's most transformative projects, the creation of Largo Central Park, celebrated its 25th birthday in April 2020. This iconic park, as well as its most beloved and visited event – the Holiday Stroll and Lights, continues to be a source of tremendous community pride. In 2020, the planned event celebrating the important role this park plays in our community had to be postponed out of abundant caution and concern for the Covid-19 pandemic - this celebration has been rescheduled to 2021. Specific initiatives that reflect these milestones include:

- Supporting community pride and engagement through neighborhood outreach events across the City.
- Re-programming the celebration of Largo Central Park's 25th birthday in light of the Covid-19 pandemic, incorporating local businesses, schools and community organizations to reflect the important role of this park in both economic development and community building.
- 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.



Department Personnel Summary (FTE)

Program	FY 2018	FY 2019	FY 2020	FY 2021
Administration	8.34	8.45	8.45	8.45
Recreation	72.73	74.29	74.29	74.29
Parks	41.23	41.29	47.29	47.29
Cultural Arts	8.25	9.33	9.83	9.83
Total	130.55	133.36	139.86	139.86

Department Budget Summary

Expenditures

Cost Recovery

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	6,363,422	6,516,823	7,435,500	6,912,900	8,066,100
Operating	5,283,248	5,636,744	6,466,100	5,803,100	6,559,000
Capital	564,021	583,829	7,401,600	891,600	8,021,900
Other	21,477	18,232	21,500	21,500	21,500
Total	12,232,167	12,755,628	21,324,700	13,629,100	22,668,500
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	10,845,588	11,392,546	16,227,600	11,677,000	17,277,200
Lost	127,244	34,785	3,498,000	498,000	3,363,000
Golf Course	1,067,731	1,069,061	1,213,300	1,143,800	1,289,000
Tree	61,902	117,380	145,000	134,100	120,000
Parkland	0	0	0	0	400,000
Trust	129,702	141,857	240,800	176,200	219,300
Total	12,232,167	12,755,628	21,324,700	13,629,100	22,668,500
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	4,246,200	4,464,304	4,397,700	2,755,300	3,834,500

35%

21%

20%

Costs include General Fund operating expenditures within the Recreation, Parks and arts Department

35%

17%

Administration Division

This division consists of two programs: Administration and Special Events. Administration serves as a support function as well as overall management of the Department. Special events coordinates and manages citywide special events.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	734,852	739,636	781,700	753,000	863,600
Operating	513,467	530,249	701,100	585,200	713,100
Capital	0	51,487	0	0	0
Other	0	0	0	0	0
Total	1,248,318	1,321,373	1,482,800	1,338,200	1,576,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,123,160	1,179,516	1,273,000	1,182,000	1,373,900
Trust	125,158	141,857	209,800	156,200	202,800
Total	1,248,318	1,321,373	1,482,800	1,338,200	1,576,700
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	83,295	95,150	83,000	67,600	78,000



Administration Program

This program provides overall direction, coordination, planning, organization, and implementation of recreation, cultural/performing arts, golf course leisure programs, and park facilities. The program also provides the supervision and coordination of finances revenues and evaluation of personnel. Administration coordinates the Recreation, Parks, and Arts Advocacy Board, employee recognition programs, department training and new employee orientation as well as facilitates major capital construction projects and departments long-range planning.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	649,759	668,734	701,700	678,600	778,000
Operating	376,607	390,717	450,400	402,100	457,100
Capital	0	51487.02	0	0	0
Other	0	0	0	0	0
Total	1,026,366	1,110,938	1,152,100	1,080,700	1,235,100

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	936,197	1,006,404	1,002,300	957,900	1,092,300
Trust	90,169	104,534	149,800	122,800	142,800
Total	1,026,366	1,110,938	1,152,100	1,080,700	1,235,100

Special Events Program

This program oversees all City-sponsored community special events. The current annual special events include Halloween Spooktacular, Veteran's Day, Holiday Stroll, Playing Unplugged and Touch-A-Truck, Memorial Day and the 4th of July. This program also coordinates co-sponsored events, large event rentals in Largo Central Park and Ulmer Park.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	85,093	70,902	80,000	74,400	85,600
Operating	136,859	139,533	250,700	183,100	256,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	221,952	210,435	330,700	257,500	341,600

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	186,963	173,112	270,700	224,100	281,600
Trust	34,989	37,323	60,000	33,400	60,000
Total	221,952	210,435	330,700	257,500	341,600
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	83,295	95,150	83,000	67,600	78,000

Recreation Division

This Division operates programs and maintains four major recreation facilities, which include an Olympic-sized pool with a dive tower, a family aquatic center, a stake park, tennis courts, a variety of athletic fields, a street hockey court and the Largo Golf Course.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	3,090,171	3,117,166	3,463,300	3,202,000	3,797,000
Operating	2,673,905	2,807,056	3,515,400	3,144,300	3,497,200
Capital	166,686	146,303	3,564,000	563,000	3,392,000
Other	0	0	0	0	0
Total	5,930,762	6,070,525	10,542,700	6,909,300	10,686,200

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	4,859,431	4,973,786	5,810,400	5,247,500	6,183,700
Lost	0	27,679	3,498,000	498,000	3,200,000
Golf	1,067,731	1,069,061	1,213,300	1,143,800	1,289,000
Trust	3,600	0	21,000	20,000	13,500
Total	5,930,762	6,070,525	10,542,700	6,909,300	10,686,200

Revenue

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	3,268,942	3,361,046	3,320,700	2,100,000	2,971,000
Golf	956,347	1,061,056	1,087,100	901,700	1,068,600
Total	4,225,288	4,422,102	4,407,800	3,001,700	4,039,600



Highland Family Aquatic Center Program

The Highland Family Aquatic Center includes an activity pool with zero-depth entry and several play features such as triple slide, spray features and a water playground. The facility also includes a three-lane lap pool with a large corkscrew slide and a plunge slide. Programming consists of youth swimming lessons, recreational aquatic activity for youth groups, water aerobics, and City and private day camp use. The facility generally operates from May through September/October of each year.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	208,864	200,369	213,000	188,900	222,300
Operating	101,412	118,699	153,900	123,000	171,800
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	310,276	319,068	366,900	311,900	394,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	310,276	319,068	366,900	311,900	394,100
Total	310,276	319,068	366,900	311,900	394,100
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	226,907	260,663	236,000	167,000	195,000

Southwest Pool Program

The Southwest Pool serves as a multi-purpose year-round Olympic-sized pool, 50 meters long by 25 years wide, with depths ranging from 4 to 17 feet and capacity of 780,000 gallons. It also boasts a 5, 7, and 10 meter platform diving town and concrete springboard diving towers with two boards each at 1- and 3- meter heights. The facility acts as a site for American Red Cross Certification Training in Cardiopulmonary Resuscitation, First aid, automated external Defibrillation, water Safety, Lifeguarding and Jr. Lifeguarding. In December and January, major college swimming and diving programs utilize the facility.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	210,041	209,715	183,800	177,000	202,000
Operating	118,834	131,841	180,500	168,000	147,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	328,875	341,556	364,300	345,000	349,000

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	328,875	341,556	356,800	337,500	349,000
Trust	0	0	7,500	7,500	0
Total	328,875	341,556	364,300	345,000	349,000
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	149,691	122,322	126,000	80,000	114,500



Athletics Program

The Athletics Program administers leagues, tournaments, clinics and sports camps for teens and youth. Adult activities include multitude of sports ranging from football to volleyball. There are three youth programs coordinated by this program: Greater Largo Little League, United Soccer Club and West Pinellas Little League. These organizations provide team sports to over 2,000 youth with the assistance of over 200 coaches and volunteers.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	84,789	79,992	98,200	92,800	107,200
Operating	217,386	193,737	540,900	498,400	431,700
Capital	30,273	57,065	3,000,000	0	3,342,000
Other	0	0	0	0	0
Total	332,448	330,794	3,639,100	591,200	3,880,900

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	328,848	330,794	625,600	578,700	667,400
Trust	3,600	0	13,500	12,500	13,500
Lost	0	0	3,000,000	0	3,200,000
Total	332,448	330,794	3,639,100	591,200	3,880,900
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	161,133	153,740	171,700	108,500	156,800

Community Center Program

The Community Center is located on 8.5 acres of parkland with a variety of community gardens. It includes a ballroom, a commercial kitchen, fitness room, art studio, lounge and six program rooms. The Community Center Program offers a variety of leisure services for all ages, with an emphasis on senior adult programs to include fitness, recreational games and activities, trips and enrichment programs. The Community Center is available for rentals and hosts youth instructional dance classes.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	468,279	474,798	502,200	482,500	540,600
Operating	651,709	720,471	814,400	723,800	791,400
Capital	0	0	46600	46000	12500
Other	0	0	0	0	0
Total	1,119,988	1,195,269	1,363,200	1,252,300	1,344,500

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,119,988	1,195,269	1,363,200	1,252,300	1,344,500
Total	1,119,988	1,195,269	1,363,200	1,252,300	1,344,500
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	872,411	914,978	911,000	562,900	820,500



Highland Complex Program

The Highland Recreation Complex was reconstructed in FY 2013 and includes a three-story indoor playground, a wood floor gymnasium, a multi-purpose gymnasium, a preschool, a walking track, a state-of-the art fitness center, party rooms, two program rooms, a concession area, and an exer-play room with active electronic games. The outdoor space at Highland includes a preschool playground, two other playgrounds, multi-purpose athletic field, outdoor basketball courts, tennis courts, a baseball field, an outdoor fitness zone with fitness equipment, a lake, picnic areas and trails throughout the grounds. The facility hosts instructional classes, rentals, and provides meeting spaces for local clubs, organizations. Programming emphasises fitness and wellness for adults, childcare, introductory sports, arts and hobbies for youth and adults.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	950,856	953,100	1,102,500	1,050,200	1,230,600
Operating	464,679	533,287	613,600	545,900	698,700
Capital	30,396	31,064	498,000	498,000	0
Other	0	0	0	0	0
Total	1,445,931	1,517,451	2,214,100	2,094,100	1,929,300

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,445,931	1,517,451	1,716,100	1,596,100	1,929,300
Lost	0	0	498,000	498,000	0
Total	1,445,931	1,517,451	2,214,100	2,094,100	1,929,300
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,063,820	1,112,510	1,080,500	732,400	1,025,700

Southwest Complex and Tennis Center Program

The Southwest Complex provides a multi-purpose facility and park with a gymnasium, fitness room, locker rooms, meeting/program rooms, and teen/lounge room. The outside area includes eight clay tennis courts, a jogging trail, softball field, multi-purpose field, baseball field, basketball courts, and a playground. The facility hosts instructional classes, rentals and provides a meeting space for local organizations.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	709,585	729,365	835,800	704,400	940,200
Operating	509,911	509,786	526,600	447,600	521,700
Capital	106,017	58,175	19,400	19,000	37,500
Other	0	0	0	0	0
Total	1,325,513	1,297,327	1,381,800	1,171,000	1,499,400

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,325,513	1,269,647	1,381,800	1,171,000	1,499,400
Lost	0	27,679	0	0	0
Total	1,325,513	1,297,327	1,381,800	1,171,000	1,499,400
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021

Golf Course Program

General

The Largo Golf Course is an 18-hole, Par 62 executive course located on 46 acres in southwest Largo. The Golf Course Fund is an enterprise fund that is supported by user fees.

796,833

795,500

449,200

794,980

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	457,758	469,827	527,800	506,200	554,100
Operating	609,973	599,234	685,500	637,600	734,900
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,067,731	1,069,061	1,213,300	1,143,800	1,289,000

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Golf	1,067,731	1,069,061	1,213,300	1,143,800	1,289,000
Total	1,067,731	1,069,061	1,213,300	1,143,800	1,289,000
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Golf	956,347	1,061,056	1,087,100	901,700	1,068,600

658,500



Parks Division

This Division encompasses five programs; Parks Administration and Technical Services that includes City support functions, Parks Maintenance, Athletic Field and Irrigation Maintenance, Largo Central Park and Nature Parks. The Division supports Largo's designation as a Tree City, USA by providing planting, trimming and maintenance of trees according to the national Tree standards and coordinates an Arbor Day tree giveaway program and an adopt a tree program.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	2,090,073	2,192,911	2,650,600	2,454,200	2,849,400
Operating	1,544,144	1,743,431	1,513,300	1,414,800	1,673,600
Capital	396,391	355,559	3,717,600	208,600	4,365,900
Other	21,477	18,232	21,500	21,500	21,500
Total	4,052,085	4,310,134	7,903,000	4,099,100	8,910,400

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	3,862,939	4,185,648	7,758,000	3,965,000	8,224,400
Lost	127,244	7,106	0	0	163,000
Parkland	0	0	0	0	400,000
Tree	61,902	117,380	145,000	134,100	120,000
Total	4,052,085	4,310,134	7,903,000	4,099,100	8,907,400

Revenue

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	135,398	140,511	133,000	82,200	115,000

Parks Administration and Technical Services Program

This program provides administrative support for the Division to include supervision, training, purchasing and payroll input. The specialized technical services utilized throughout the City also reside in this program and include tree trimming, trades work, playground inspections, horticultural services and hardscape inspection and repair. Beginning in FY 2020, the small engine maintenance and the City Support program were combined into this program. City support provides maintenance to City facilities including the Municipal complex, City Cemetery and fire stations. Staff manages the contractual services provided for the maintenance of City ponds, the Starkey Road Recycling Center and properties purchased to reduce repetitive loss from flooding.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	607,366	647,770	806,600	794,500	926,700
Operating	217,801	293,616	520,100	482,000	505,300
Capital	208,008	264,337	3,610,600	151,000	3,533,200
Other	0	0	0	0	0
Total	1,033,175	1,205,724	4,937,300	1,427,500	4,965,200

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	971,272	1,088,344	4,792,300	1,293,400	4,845,200
Tree	61,902	117,380	145,000	134,100	120,000
Total	1,033,175	1,205,724	4,937,300	1,427,500	4,965,200

Park Maintenance Program

This program oversees the grounds maintenance of the City's 11 parks as well as the common areas of the three athletic complexes and four recreation centers. Grounds maintenance includes mowing, edging, blowing, weeding, trash removal, event assistance and chemical applications of pesticides, herbicides and fertilizer.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	217,643	214,138	374,700	312,100	421,000
Operating	349,509	208,289	264,600	247,800	237,500
Capital	127,447	22,643	0	0	306,700
Other	0	0	0	0	0
Total	694,600	445,071	639,300	559,900	965,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	567,356	445,071	639,300	559,900	802,200
Lost	127,244	0	0	0	163,000
Total	694,600	445,071	639,300	559,900	965,200



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 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	190,356	206,338	0	0	0
Operating	388,779	526,668	0	0	0
Capital	10,823	7,106	0	0	0
Other	0	0	0	0	0
Total	589,958	740,112	0	0	0

Expenditures by Fund

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	589,958	733,006	0	0	0
LOST	0	7,106	0	0	0
Total	589,958	740,112	0	0	0

Revenue

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	4,250	2,500	4,000	0	0

Athletic Field & Irrigation Maintenance Program

This program maintains 15 athletic fields and 63 irrigation systems.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	480,062	491,377	751,500	686,800	769,000
Operating	126,714	165,572	163,300	154,600	175,100
Capital	39,380	24,110	57,600	57,600	21,000
Other	0	0	0	0	0
Total	646,157	681,059	972,400	899,000	965,100

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	646,157	681,059	972,400	899,000	965,100
Total	646,157	681,059	972,400	899,000	965,100

Largo Central Park Program

This program encompasses a total of 180 acres comprised of an active park on the west, a nature preserve on the east and an undeveloped mid-section. The active area of the park is 32 acres on the west side of Central Park Drive and includes: A Military court of honor, an ADA compliant playground, two fountains, eight shelters, miniature railroad, over one mile of walkways, landscaped beds, trees and a large open green space. The Largo Central Park Nature Preserve incorporates 33 acres accessed from Highland Avenue and includes: one mile of bicycle/walking trail, parking, restrooms, educational kiosk, observation tower, boardwalks and an alum water treatment pond. Largo Central Park also includes the Largo Library that sits on over 30 acres just east of Central Park Drive.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	459,187	514,264	567,400	528,900	575,600
Operating	385,549	415,873	400,000	383,900	532,100
Capital	10,732	2,546	0	0	430,000
Other	21,477	18,232	21,500	21,500	21,500
Total	876,945	950,915	988,900	934,300	1,559,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	876,945	950,915	988,900	934,300	1,156,200
Parkland	0	0	0	0	400,000
Lost	0	0	0	0	0
Total	876,945	950,915	988,900	934,300	1,556,200
Revenue					
Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	36,456	41,192	36,000	28,700	36,000



Nature Parks Program

This program provides maintenance for the George C. McGough Nature Park and Bonner Park. These sites encompass 56 acres, two playgrounds, boardwalks, two piers, restroom facilities, picnic shelters, walking trails and a 3,000 square foot nature center. Programming consists of a summer nature camp and year-round environmental education programs and events.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	135,460	119,023	150,400	131,900	157,100
Operating	75,792	133,413	165,300	146,500	223,600
Capital	0	34,817	49,400	0	75,000
Other	0	0	0	0	0
Total	211,252	287,254	365,100	278,400	455,700

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	211,252	287,254	365,100	278,400	455,700
Total	211,252	287,254	365,100	278,400	455,700
Revenue					

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	94,692	96,819	93,000	53,500	79,000

Central Park Performing Arts Center Program

The Central Park Performing Arts Center (CPPAC) is a 24,000 square foot building housing the Tonne Playhouse, a 333-seat theater with a retractable seating system that can convert the room into a multipurpose banquet room. The playhouse features a 40-foot by 70-foot stage, professional sound/lighting equipment, an orchestra pit, a scenery workshop, a catering area, a concession area, and dressing rooms. The facility also possesses a 6,700 square foot banquet hall, the Parkview Room, which can be divided into multiple rooms for a variety of uses. The Historic Largo Feed Store is located across the parking lot from the Center and serves as a multi-purpose community facility. CPPAC provides the community with a wide variety of performing arts and educational programs.

Expenditures by Category

Category	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
Personnel	448,326	467,109	539,900	503,700	556,100
Operating	551,732	556,007	736,300	658,800	675,100
Capital	944	30,480	120,000	120,000	264,000
Other	0	0	0	0	0
Total	1,001,002	1,053,596	1,396,200	1,282,500	1,495,200

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	1,000,058	1,053,596	1,386,200	1,282,500	1,495,200
Trust	944	0	10,000	0	0
Total	1,001,002	1,053,596	1,396,200	1,282,500	1,495,200
Revenue					

Fund	Actual FY 2018	Actual FY 2019	Budget FY 2020	Est. FY 2020	Budget FY 2021
General	758,565	867,598	861,000	505,500	670,500



Personnel by Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 202 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
Parks Superintendent	1.00	1.00	1.00	1.00	0.00
Rec Program Manager	4.00	4.00	4.00	5.00	1.00
Management Analyst	1.00	0.00	0.00	0.00	0.00
Rec Business Manager	0.00	1.00	1.00	1.00	0.00
Assistant Parks Superintendent	1.00	1.00	1.00	1.00	0.00
Greents Superintendent	1.00	1.00	1.00	1.00	0.00
Parks Foreman	2.00	2.00	3.00	4.00	1.00
Parks Supervisor	3.00	3.00	3.00	3.00	0.00
Parks Contract Supervisor	0.00	0.00	0.00	0.00	0.00
Aquatics Supervisor	0.00	0.00	0.00	0.00	0.00
Cultural Center Operations Manager	1.00	1.00	1.00	1.00	0.00
Rec Program Supervisor	6.00	6.00	6.00	5.00	-1.00
Assistant Aquatics Supervisor	0.00	0.00	0.00	0.00	0.00
Special Events Coord	1.00	1.00	1.00	1.00	0.00
Rec Program Planner	1.00	1.00	1.00	1.00	0.00
Artistic Supervisor	1.00	1.00	1.00	1.00	0.00
Fechnical Operations Supervisor	1.00	1.00	1.00	1.00	0.00
Box Office 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	1.00	1.00	0.00
Rec System Specialist	1.00	1.00	1.00	1.00	0.00
Rec Office Coordinator	5.00	5.00	5.00	5.00	0.00
Nature Program 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
Seniors Program Specialist	1.00	1.00	1.00	1.00	0.00
Athletics Program Specialist	1.00	1.00	0.00	0.00	0.00
Event Assistant	0.00	0.00	1.00	1.00	0.00
Athletics Supervisor	0.00	0.00	1.00	1.00	0.00
Recreation Leader II	0.00	1.00	2.00	3.00	1.00
Recreation Leader I	16.00	15.00	14.00	13.00	-1.00
Horticulture Technician	4.00	4.00	5.00	4.00	-1.00
rrigation Techician	2.00	2.00	2.00	2.00	0.00
Spray Technician	2.00	2.00	2.00	2.00	0.00
Aquatics Facility Coordinator	1.00	1.00	1.00	1.00	0.00
Tradesworker II	1.00	1.00	1.00	1.00	0.00
Grounds Equipment Mechanic	2.00	2.00	2.00	2.00	0.00
Arborist (I,II)	4.00	4.00	4.00	4.00	0.00
Grounds Maintenance Worker	14.00	15.00	19.00	20.00	1.00

ADOPTED ANNUAL BUDGET FY 2021

DEPARTMENT BUDGETS

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020 to FY 2021 Changes
Part-Time					
Recreation Leader 1	10.35	11.35	11.35	11.35	0.00
Recreation System Specialist	0.50	0.50	0.50	0.50	0.00
Life Guard	0.87	0.87	0.87	0.87	0.00
Office Assistant	2.05	2.05	2.05	2.05	0.00
Office Specialist	0.50	0.50	0.50	0.50	0.00
Technical Assistant	0.50	0.50	0.50	0.50	0.00
Pro Shop Clerk	2.45	2.45	2.45	2.45	0.00
Event Assistant	2.15	2.65	2.15	2.15	0.00
Grounds Maintenance Worker	3.54	3.04	3.04	2.04	-1.00
Variable/Temporary					
Snack Bar Operator	0.25	1.25	1.25	1.25	0.00
Snack Bar Attendant	0.50	0.75	0.75	0.75	0.00
Facility Attendant	0.90	0.90	0.90	0.90	0.00
Party Attendant	1.65	1.65	1.65	1.65	0.00
Event Assistant	0.90	1.78	1.78	1.78	0.00
Athletics Assistant	0.60	0.60	0.60	0.60	0.00
Bus Driver	0.55	0.55	0.55	0.55	0.00
Temporary Worker/Summer Camp	9.21	8.33	8.33	8.33	0.00
Temporary Worker/Lifeguard	6.02	6.02	6.02	6.02	0.00
Grounds Maintenance Worker	0.44	0.00	0.00	0.00	0.00
Seasonal Worker	0.62	0.62	0.62	0.62	0.00
Total	130.55	133.36	139.86	139.86	0.00

Compensation Administration

inside voice

your table

Play

.6

Compensation Management Philosophy

The basis of any compensation program is 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:

- 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 compensates 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 make the current incumbent's salary not adequately reflect required duties and responsibilities and it is necessary to address the situation. In these types of circumstances, Human Resources (HR) may recommend an equity adjustment to fairly compensate employees in relationship to the internal and external value of the positions, as approved by the City Manager.

The FY 2021 Adopted Budget includes recommendations from the City's recent compensation and classification study that included Professional/Technical, Operational Management, and Executive Management positions. A new compensation structure is proposed for the FY2021 budget and reflected in the pay plan. 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

The FY 2021 Adopted Budget includes 4.00% of total wages for non-represented pay increases. 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 set performance expectations for the upcoming reporting period;
- 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 2021 are calculated on a formula, which includes many factors, but is largely comprised of the cost for single CORE health insurance coverage. The PIC credits are adjusted not only for health insurance premium increases, but also for other benefit allowances (dental, life, etc.) included in the formula.

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

Effective with the FY 2021 Budget, a new pay plan is adopted, and includes new position classification groups. Below is a description of each group and the major changes from the previous 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). New to this group as a result of the classification study is the inclusion of the Assistant Department Directors.

Senior Management (M)

Job titles classified in the **Senior Management (M)** group coordinate, lead and manage larger functions or divisions within individual departments. This is a new classification group for FY 2021 and replaces the former Operational Manager (OM) group.

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. This is a new classification group for FY 2021 further distinguishes positions that were classified in the former Professional Technical or Operational Manager groups.

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. This is a new classification group for FY 2021 and further distinguishes positions that were classified in the former Professional Technical group.

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, health fair participation, and merit increases as provided to non-represented staff, with the exception of any pay over the maximum pay range (not eligible for lump sum). 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

COMPENSATION ADMINISTRATION

- International Association of Firefighters (IAFF) Firefighter/EMTs, Firefighter/Paramedics, and Fire Lieutenants
- Police Benevolent Association (PBA) Police Officers and Police Sergeants
- International Association of Firefighters Supervisory Unit (IAFF) District Chiefs and Assistant Chiefs
- Police Benevolent Association Supervisory Unit (PBA) Police Lieutenants

The bargaining units exist pursuant to State Statutes and regulations of the Florida Public Employee Relations Commission (PERC).

Current Contract Terms

- IAFF October 7, 2018 September 30, 2021
- CWA October 1, 2019 September 30, 2022
- IAFF Supervisory October 1, 2019 September 30, 2022
- PBA October 1, 2020 September 30, 2023
- PBA Supervisory October 1, 2020 September 30, 2023



PAY PLAN EFFECTIVE OCTOBER 1, 2020

			Hourly	Hourly	Annual	
Salary Schedule	Grade	Job Title	Min	Max	Min	Annual Max
City Commission	CC02	Mayor	-	-	-	\$24,818.82
City Commission	CC01	Commissioner	-	-	-	\$16,547.44
City Manager	CM01	City Manager	-	-	-	\$180,086.40
Executive Mgmt	X05	Assistant City Manager	\$51.29	\$82.06	\$106,683.00	\$170,685.00
Executive Mgmt	X04	Fire Chief	\$47.71	\$76.34	\$99,237.00	\$158,787.00
Executive Mgmt	X04	Police Chief	\$47.71	\$76.34	\$99,237.00	\$158,787.00
Executive Mgmt	X03	Communications & Engagement Director	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X03	Community Development Director	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X03	Engineering Services Director	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X03	Finance Director	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X03	Human Resources Director	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X03	IT Director/CIO	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X03	Performance & Budget Director	\$44.38	\$71.01	\$92,310.00	\$147,701.00
Executive Mgmt	X02	Deputy Fire Chief	\$41.29	\$66.06	\$85,883.00	\$137,405.00
Executive Mgmt	X02	Deputy Police Chief	\$41.29	\$66.06	\$85,883.00	\$137,405.00
Executive Mgmt	X02	Environmental Services Director	\$41.29	\$66.06	\$85,883.00	\$137,405.00
Executive Mgmt	X02	Library Director	\$41.29	\$66.06	\$85,883.00	\$137,405.00
Executive Mgmt	X02	Public Works Director	\$41.29	\$66.06	\$85,883.00	\$137,405.00
Executive Mgmt	X02	Recreation, Parks & Arts Director	\$41.29	\$66.06	\$85,883.00	\$137,405.00
Executive Mgmt	X01	Assistant Community Development Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	Assistant Engineering Services Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	Assistant Environmental Services Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	Assistant Finance Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	Assistant Human Resources Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	Assistant Library Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
		Assistant Recreation, Parks & Arts				
Executive Mgmt	X01	Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	IT Assistant Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Senior Mgmt	M03	Division Fire Chief	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Senior Mgmt	M03	Police Major	\$35.73	\$57.16	\$74,318.00	\$118,893.00

COMPENSATION ADMINISTRATION

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Senior Mgmt	M02	Building Official	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	City Clerk	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	Construction Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	Fleet Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	IT Infrastructure Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	Performance & Budget Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	Planning Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	Risk Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M02	Wastewater Manager	\$33.23	\$53.17	\$69,118.00	\$110,594.00
Senior Mgmt	M01	Economic Development Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Emergency Communications Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Environmental Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Facilities Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Housing Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	IT Business Services Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	IT Customer Service Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Library Services Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Parks Superintendent	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Program Engineer	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Solid Waste Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Streets & Stormwater Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Treasury Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Senior Mgmt	M01	Wastewater Collection System Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Assistant Building Official	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Chief Engineering Inspector	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Community Standards Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Human Resources and Benefits Supervisor	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Performing Arts Center Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Recreation Business Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00
Supervisory	S07	Recreation Program Manager	\$30.92	\$49.46	\$64,314.00	\$102,877.00



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
		Assistant Streets & Stormwater		• • • • •		
Supervisory	S06	Manager	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Supervisory	S06	Chief Building Inspector	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Supervisory	S06	Environmental Compliance Supervisor	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Supervisory	S06	Wastewater Chief Plant Operator	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Supervisory	S05	Artistic Supervisor	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Assistant Parks Superintendent	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Assistant Solid Waste Manager	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Borrower Services Manager	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Environmental Control Supervisor	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Records & Property Manager	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Streets & Stormwater Supervisor	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S05	Treatment Plant Shift Supervisor	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Supervisory	S04	Chief Code Officer	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Construction Project Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Custodial Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Emergency Communications Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Facilities Maintenance Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Fleet Services Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Greens Superintendent	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Recreation Program Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Senior Accountant	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Solid Waste Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S04	Utilities Supervisor	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Supervisory	S03	Civilian Support Supervisor	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Supervisory	S03	Multimedia Supervisor	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Supervisory	S03	Parks Supervisor	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Supervisory	S03	Special Events Coordinator	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Supervisory	S03	Technical Operations Supervisor	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Supervisory	S02	Children's Program Supervisor	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Supervisory	S02	Permitting Services Supervisor	\$21.53	\$34.46	\$44,782.00	\$71,677.00
			Q21.00	ÇO 1. 10	÷ 1,,, 02.00	<i>Q</i> , 1,0, ,.00

COMPENSATION ADMINISTRATION

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Supervisory	S01	Athletics Program Supervisor	\$20.03	\$32.05	\$41,662.00	\$66,664.00
Supervisory	S01	Box Office Supervisor	\$20.03	\$32.05	\$41,662.00	\$66,664.00
Supervisory	S01	Nature Program Supervisor	\$20.03 \$20.03	\$32.05	\$41,662.00 \$41,662.00	\$66,664.00
Professional	P10	Management Analyst III	\$20.05 \$28.76	\$32.00 \$46.01	\$41,002.00 \$59,821.00	\$95,701.00
Professional	P10	Principal Planner	\$28.76	\$46.01 \$46.01	\$59,821.00	\$95,701.00
Professional	P10	Senior Engineer	\$28.76 \$28.76	\$46.01 \$46.01	\$59,821.00 \$59,821.00	\$95,701.00
Professional	P09	Asset Management Data Coordinator	\$26.70 \$26.75	\$40.01 \$42.80	\$55,640.00	\$89,024.00
Professional	P09	Community Engagement Administrator	\$26.75 \$26.75	\$42.80	\$55,640.00 \$55,640.00	\$89,024.00
Professional	P09		\$26.75 \$26.75	\$42.80 \$42.80		\$89,024.00
Professional	P09	Engineer II Human Resources Business Partner,	\$20.75	Ş42.0U	\$55,640.00	\$89,024.00
Professional	P09	Senior	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	IT GIS Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	IT Network Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	IT Project Manager	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	IT Security Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	IT Systems Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
		Intergovernmental Relations				
Professional	P09	Coordinator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Management Analyst II	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Plans Examiner, Senior	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Stormwater Program Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Sustainability Program Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P08	Communications Strategist	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Contracts & Procurement Administrator	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Deputy City Clerk	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Economic Development Coordinator	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Engineer I	\$24.89	\$39.82	\$51,771.00 \$51,771.00	\$82,826.00
Professional	P08	Housing Grants Specialist	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Troncostonia	100	Human Resources Analyst,	Ψ 2 4.09	Q09.02	QU1,771.00	<i>QUL,ULU.UU</i>
Professional	P08	Classification & Compensation	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Human Resources Analyst, Senior	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Human Resources Business Partner	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	IT Business Analyst	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	IT Enterprise Application Administrator	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Management Analyst I	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Planner II	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Risk and Safety Specialist	\$24.89	\$39.82	\$51,771.00	\$82,826.00



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Professional	P07	Accountant	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Communications & Marketing Specialist	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Community Engagement Specialist	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Construction Project Administrator	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Crime Analyst	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	IT GIS Analyst	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Lead Mechanic	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Planner I	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Planner Scheduler	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Plans Examiner	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Plans Examiner – Fire	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Public Educator – Fire	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Recreation Program Planner	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P07	Utilities Program Coordinator	\$23.15	\$37.04	\$48,152.00	\$77,043.00
Professional	P06	Custodial Foreman	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Executive Assistant to City Manager	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Executive Assistant to Mayor & City Commission	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Fire Inspector, Non-Sworn	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Housing Finance Specialist	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Human Resources Analyst	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	IT Technical Specialist	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Payroll Specialist	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P06	Victim Advocate	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Professional	P05	Library Outreach Liaison	\$20.03	\$32.05	\$41,662.00	\$66,664.00
Professional	P05	Parks Foreman	\$20.03	\$32.05	\$41,662.00	\$66,664.00
Professional	P05	Procurement Analyst	\$20.03	\$32.05	\$41,662.00	\$66,664.00
Professional	P04	-	\$18.63	\$29.82	\$38,750.00	\$62,026.00
Professional	P03	Housing Construction Specialist	\$17.33	\$27.74	\$36,046.00	\$57,699.00
Professional	P03	Librarian	\$17.33	\$27.74	\$36,046.00	\$57,699.00
Professional	P03	Office Administrator	\$17.33	\$27.74	\$36,046.00	\$57,699.00
Professional	P03	Planning Technician	\$17.33	\$27.74	\$36,046.00	\$57,699.00

COMPENSATION ADMINISTRATION

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Professional	P02	Facility Management Specialist	\$16.13	\$25.80	\$33,540.00	\$53,664.00
Professional	P02	Fire Resource Specialist	\$16.13	\$25.80	\$33,540.00	\$53,664.00
Professional	P02	Senior Accounting Clerk	\$16.13	\$25.80	\$33,540.00	\$53,664.00
Professional	P01	Administrative Assistant	\$15.00	\$24.00	\$31,200.00	\$49,920.00
Professional	P01	Library Assistant II	\$15.00	\$24.00	\$31,200.00	\$49,920.00
Team Member	TM08	Accountant, Temporary	\$16.13	\$28.85	-	-
Team Member	TM08	Accountant Clerk, Senior, Temporary	\$16.13	\$28.85	-	-
Team Member	ТМ08	Human Resources Analyst, Senior, Temporary	\$16.13	\$28.85	-	-
Team Member	TM08	Office Administrator, Temporary	\$16.13	\$28.85	-	-
Team Member	TM07	Management Fellow	\$13.89	\$18.06	-	-
Team Member	TM06	Fleet Technician Intern	\$12.92	\$16.80	-	-
Team Member	TM06	Intern – Graduate Student	\$12.92	\$16.80	-	-
Team Member	TM06	School Crossing Guard	\$12.92	\$16.80	-	-
Team Member	TM05	Bus Driver	\$12.02	\$15.62	-	-
Team Member	TM05	Snack Bar Operator	\$12.02	\$15.62	-	-
Team Member	TM04	Events Assistant – Variable	\$11.18	\$14.53	-	-
Team Member	TM04	Lifeguard – Variable	\$11.18	\$14.53	-	-
Team Member	TM03	Athletics Assistant	\$10.40	\$13.52	-	-
Team Member	TM03	Facility Attendant	\$10.40	\$13.52	-	-
Team Member	TM03	Party Attendant	\$10.40	\$13.52	-	-
Team Member	TM03	Temporary Worker	\$10.40	\$13.52	-	-
Team Member	TM02	Intern – Undergraduate Student	\$9.68	\$12.58	-	-
Team Member	TM01	Intern – High School Student	\$9.00	\$11.70	-	-
Team Member	TM01	Snack Bar Attendant	\$9.00	\$11.70	-	-
CWA	CWA12	Environmental Specialist, Senior	\$22.48	\$32.76	\$46,758.40	\$68,140.80
CWA	CWA12	Fleet Technician II	\$22.48	\$32.76	\$46,758.40	\$68,140.80
CWA	CWA11	Building Inspector	\$21.41	\$31.20	\$44,532.80	\$64,896.00
CWA	CWA10	Construction Project Coordinator	\$20.39	\$29.70	\$42,411.20	\$61,776.00
CWA	CWA10	Engineering Technician III	\$20.39	\$29.70	\$42,411.20	\$61,776.00
CWA	CWA10	Environmental Specialist II	\$20.39	\$29.70	\$42,411.20	\$61,776.00
CWA	CWA10	Fleet Technician I	\$20.39	\$29.70	\$42,411.20	\$61,776.00
CWA	CWA10	Treatment Plant Operator A	\$20.39	\$29.70	\$42,411.20	\$61,776.00
CWA	CWA10	Utilities Mechanic III	\$20.39	\$29.70	\$42,411.20	\$61,776.00
CWA	CWA10	Wastewater Instrumentation Technician	\$20.39	\$29.70	\$42,411.20	\$61,776.00



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
CWA	CWA09	Aquatics Facility Coordinator	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA09	Engineering Inspector	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA09	Engineering Technician II	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA09	Facility Maintenance Coordinator	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA09	Solid Waste Driver III	\$19.43	\$28.28	\$40,414.40	\$58,822.40
		Streets & Stormwater Maintenance		·		
CWA	CWA09	Coordinator	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA09	Treatment Plant Operator B	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA09	Utilities Mechanic II	\$19.43	\$28.28	\$40,414.40	\$58,822.40
CWA	CWA08	Code Officer	\$18.51	\$26.95	\$38,500.80	\$56,056.00
CWA	CWA08	Engineering Technician I	\$18.51	\$26.95	\$38,500.80	\$56,056.00
CWA	CWA08	Environmental Specialist I	\$18.51	\$26.95	\$38,500.80	\$56,056.00
CWA	CWA08	Solid Waste Driver II	\$18.51	\$26.95	\$38,500.80	\$56,056.00
CWA	CWA07	Biosolids Operator	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Graphic Designer	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Grounds Equipment Mechanic	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Inventory Control Coordinator	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Laboratory Technician	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Multimedia Technician	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Reclaimed Distribution Technician, Senior	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Streets & Stormwater Technician, Senior	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Technical Equipment Operator, Senior	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Telecommunicator	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Tradesworker II	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Traffic Sign & Marking Technician	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Treatment Plant Operator C	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Utilities Mechanic I	\$17.64	\$25.65	\$36,691.20	\$53,352.00
CWA	CWA07	Wastewater Collection Technician, Senior	\$17.64	\$25.65	\$36,691.20	\$53,352.00

COMPENSATION ADMINISTRATION

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
CWA	CWA06	Board Support Specialist	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Horticulture Technician	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Irrigation Technician	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Reclaimed Distribution Technician II	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Solid Waste Driver I	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Streets & Stormwater Technician II	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Technical Equipment Operator II	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA06	Wastewater Collection Technician II	\$16.78	\$24.44	\$34,902.40	\$50,835.20
CWA	CWA05	Arborist II	\$15.98	\$23.30	\$33,238.40	\$48,464.00
CWA	CWA05	Recreation System Specialist	\$15.98	\$23.30	\$33,238.40	\$48,464.00
CWA	CWA05	Seniors Program Specialist	\$15.98	\$23.30	\$33,238.40	\$48,464.00
CWA	CWA05	Spray Technician	\$15.98	\$23.30	\$33,238.40	\$48,464.00
CWA	CWA05	Tradesworker I	\$15.98	\$23.30	\$33,238.40	\$48,464.00
CWA	CWA04	Arborist I	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Fleet Inventory Specialist	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Permit Technician	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Property & Evidence Specialist	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Reclaimed Distribution Technician I	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Recreation Office Coordinator	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Records Technician	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Recreation Leader II	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Streets & Stormwater Technician I	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Technical Equipment Operator I	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Treatment Plant Operator Trainee	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA04	Wastewater Collection Technician I	\$15.22	\$22.19	\$31,657.60	\$46,155.20
CWA	CWA03	Office Specialist	\$14.49	\$21.12	\$30,139.20	\$43,929.60
CWA	CWA03	Production Assistant	\$14.49	\$21.12	\$30,139.20	\$43,929.60
CWA	CWA03	Reclaimed Distribution Technician Trainee	\$14.49	\$21.12	\$30,139.20	\$43,929.60
CWA	CWA03	Technical Assistant	\$14.49	\$21.12	\$30,139.20	\$43,929.60
CWA	CWA03	Streets & Stormwater Technician Trainee	\$14.49	\$21.12	\$30,139.20	\$43,929.60
CWA	CWA03	Technical Equipment Operator Trainee	\$14.49	\$21.12	\$30,139.20	\$43,929.60
CWA	CWA03	Wastewater Collection Technician Trainee	\$14.49	\$21.12	\$30,139.20	\$43,929.60



	0		Hourly	Hourly	Annual	
Salary Schedule	Grade	Job Title	Min	Max	Min	Annual Max
CWA	CWA02	Accounting Clerk	\$13.81	\$20.10	\$28,724.80	\$41,808.00
CWA	CWA02	Grounds Maintenance Worker	\$13.81	\$20.10	\$28,724.80	\$41,808.00
CWA	CWA02	Office Assistant	\$13.81	\$20.10	\$28,724.80	\$41,808.00
CWA	CWA02	Recreation Leader I	\$13.81	\$20.10	\$28,724.80	\$41,808.00
CWA	CWA02	Solid Waste Service Specialist	\$13.81	\$20.10	\$28,724.80	\$41,808.00
CWA	CWA01	Courier	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Custodian	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Event Assistant	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Library Assistant	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Library Security Guard	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Lifeguard	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Pro Shop Clerk	\$13.15	\$19.15	\$27,352.00	\$39,832.00
CWA	CWA01	Service Worker	\$13.15	\$19.15	\$27,352.00	\$39,832.00
Police Cadet	PC01	Police Cadet	\$23.11	\$23.11	-	-
Reserve School						
Resource Officer	SRO01	Reserve School Resource Officer	\$27.11	\$27.11	-	-
PBA	PBA02	Police Sergeant	\$41.88	\$48.40	\$87,110.40	\$100,672.00
PBA	PBA01	Police Officer	\$27.11	\$39.89	\$56,392.20	\$82,971.20
PBA – Supv.	PBAS01	Police Lieutenant	\$49.04	\$53.85	\$102,003.20	\$112,008.00
IAFF	IAFF03	Fire Lieutenant*	\$26.53	\$31.74	\$69,409.81	\$83,027.97
IAFF	IAFF02	Firefighter/Paramedic*	\$19.53	\$29.93	\$51,102.11	\$78,300.93
IAFF	IAFF01	Firefighter/EMT*	\$17.00	\$26.01	\$44,477.25	\$68,052.93
IAFF – Supv.	IADFC01	District Fire Chief *	\$29.11	\$39.07	\$76,144.22	\$102,213.90
IAFF – Supv.	IAAFC01	Assistant Fire Chief	\$36.61	\$49.14	\$76,144.22	\$102,213.90

*2616 hours annually

Capital Improvements Program



FY2021 - 2025 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 FY2021 – FY2025 totaling \$128,100,000 of which \$31,047,100 is planning for FY2021.

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 project expenditures on the following pages show costs less than \$250,000; however, the project total 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 FY2021 – FY2025 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 2021 – FY2025 CIP Project Changes Since Proposed CIP

Project Name	Description of Change	Fund	FY 2021 Impact	Total CIP Impact
Parks Division Site Re- Design and Reconstruction	Deferred from FY20 to FY21	General	3,500,000	3,500,000
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	County Gas Tax	(140,000)	(873,000)
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	TIF 7	(240,000)	-
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	LOST	(132,000)	(1,857,000)
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	Stormwater	(373,000)	(2,785,000)
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	Wastewater	(30,000)	(329,000)
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	Tree	-	(86,000)
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Deferred Design/Construction	MIF	-	(1,591,000)
Neighborhood Roadways- Stratford Dr (TR72)	Shift Project Schedule Forward	Multiple	-	-
Neighborhood Roadways - 16th St NW (TR26)	Defer Project Schedule	CGT	(105,000)	-
Neighborhood Roadways - 16th St NW (TR26)	Defer Project Schedule	Stormwater	(100,000)	-
Neighborhood Roadways - 16th St NW (TR26)	Defer Project Schedule	LOST	(39,000)	-
Annual Pavement Rehabilitation Program	Reduce Annual Funding	LOST	(250,000)	(1,250,000)
Cross Bayou Best Management Practices Implementation	Deferred beyond 5th Year	LOST	-	(2,113,000)
Office 365 & Windows Delivery - Phase 1	Re-scope and cost/licensing increases.	Multiple	(580,800)	(1,518,200)
Enterprise Technology Capital Funding	Defer from FY23 to FY25	Multiple	-	-
Vehicle Replacement Schedule Adjustments	Extend Replacement Cycle for Certain Vehicle Classes	Multiple	(1,243,900)	1,038,500
Fire Station Reconstruction Program	Shifted project schedule and timing	LOST	-	(500,000)
Recreation Fencing Replacement	Defer from FY20 to FY21	General	168,000	-
Parks Parking Lot Resurfacing	Defer from FY20 to FY21	Multiple	373,000	-
CPPAC Renovations	Re-scope and Reschedule Facility Investments	General	212,000	212,000
West Bay Drive JPA	Defer Const. to FY21	Multiple	-	-
Total Net Impact			1,019,300	(8,151,700)



City of Largo, Florida

FY 2021 – 2025 Capital Improvement Program

Project Evaluation and Criteria Scoring

The City of Largo is developing a new capital project evaluation and criteria scoring system based on strategic alignment, organizational impact, and community impact. This system was used internally for new project prioritization and will be further finalized for the FY 2022 - 2026 CIP. Projects entered previously in the CIP will continue to show the former project scoring. New projects will show "N/A" as the new project prioritization matrix is finalized and implemented.

Public Health and Safety

Does the project eliminate or prevent a health, environmental, or safety hazard?

5: Project completely eliminates or prevents a significant health, environmental, or safety hazard for most City residents.

4: Project completely eliminates or prevents a significant health, environmental, or safety hazard for some city residents (an individual street, neighborhood).

3: Project partially addresses or mitigates a health, environmental, or safety hazard for most City residents.

2: Project partially addresses or mitigates a health, environmental, or safety hazard for some City residents (an individual street, neighborhood).

1: Project eliminates a minor health, environmental, or safety hazard for some City residents.

0: Project does not eliminate or prevent a health, environmental, or safety hazard.

Infrastructure Investment and Protection

How does the project protect and preserve the City's infrastructure?

5: The project improves and / or protects the City's existing infrastructure which has passed the end of its useful life.

4: The project improves and/or protects the City's existing infrastructure which is approaching the end of its useful life.

- 3: The project maintains the City's existing infrastructure.
- 2: This project improves, but also adds to, the City's overall existing infrastructure (expansion).
- 1: Project expands but does not improve overall City infrastructure.
- **0**: The project does not protect, preserve, or improve the City's infrastructure.

Regulatory Requirements

Is the project being driven due to current or future regulatory requirements?

- **5**: The project is required due to immediate regulatory requirements or mandates.
- 4: This project will partially contribute to meeting immediate regulatory requirements.
- 3: This project will be required for future regulatory requirements.
- **2:** This project will partially contribute to meeting future regulatory requirements.

- 1: This project may help address future regulatory compliance.
- **0:** This project will not contribute to meeting any regulatory requirements or mandates.

Strategic Plan Goals

Does the project help meet the goals of the City's Strategic Plan? (Specifically document in the notes section of the project which goals the project ties to (e.g. S2.3)

- 5: Project ties to 10 or more Strategic Plan Goals
- 3: Project ties to 7 9 Strategic Plan Goals
- 2: Project ties to 4 6 Strategic Plan Goals
- 1: Project ties to 1 3 Strategic Plan Goals
- 0: Project ties to no Strategic Plan Goals

Project Coordination

Is the project linked to other existing or proposed projects managed by the City or an external agency?

5: The project requires partnership with an existing, funded project being managed by or in conjunction with an external agency. Project will not proceed without Largo participation.

4: This project requires partnership with a proposed, unfunded project managed by or in conjunction with an external agency. Project will not proceed without Largo participation.

- 3: The project is linked to an existing, funded project being managed by the City.
- 2: The project is linked to a proposed, unfunded project being managed by the City.
- 1: The project is linked to a proposed, unfunded project being managed by an external agency.
- 0: The project is not linked to any other existing or proposed projects

Economic Development

Does the project help stimulate (re)development of properties within the City?

5: The project involves public/private partnership and direct, guaranteed private investment (ex: involves contract/ agreement with developer).

- 4: The project involves public/private partnership and is based on developer discussions/recommendations.
- **3:** The project involves primarily City effort and could stimulate private investment.
- 2: The project involves primarily City effort and supports requests from existing businesses.
- 1: The project involves primarily City effort and will generally support existing businesses.
- 0: The project will not encourage increased economic (re)development within the City

Future Budget Impact

What impact will the project have on the City's budget in future years?

- 5: The project will decrease the City's operating budget in future years.
- 4: The project will have no net impact on the City's operating budget in future years.



- **3:** The project will lead to further capital projects in the future.
- 2: The project will increase the City's operating budget in future years through minor O&M costs.
- **1:** The project will increase the City's operating budget due to significant O&M costs.
- **0**: The project will increase the City's operating budget due to O&M costs and added FTEs.

Quality of Life

Does the project improve the quality of life for Largo residents?

- **5:** The project will provide significant or city-wide improvements to quality of life in Largo.
- **4:** The project will provide significant improvement to quality of life in a neighborhood.
- **3:** The project will provide general improvements to quality of life in Largo.
- 2: The project will provide general improvement to quality of life in a neighborhood.
- 1: The project may improve quality of life in Largo.
- **0:** The project will provide no improvements to quality of life in Largo.

Largo Environmental Action Plan (LEAP)

Does the project help to improve any of the following LEAP Focus Areas: Buildings & Energy, Transportation, Horizontal Infrastructure, Waste, Water, Green Spaces or Resiliency.

- 5: The Project Improves 5 or more Focus Areas
- 3: The Project Improves up to 3 Focus Areas
- 1: The Project Improves 1 Focus Area
- 0: The Project improves no Focus Areas

CIP SUMMARY

Summary by Project Type

Project Type	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Grand Total
Facilities Projects	\$4,922,300	\$2,814,000	\$2,295,800	\$2,240,000	\$5,000,000	\$17,272,100
Mobility Projects	\$4,648,000	\$5,891,000	\$1,770,000	\$5,267,000	\$4,737,000	\$22,313,000
Public Safety Projects	\$761,900	\$419,200	\$0	\$0	\$0	\$1,181,100
Recreation Projects	\$324,000	\$200,000	\$80,000	\$129,000	\$0	\$733,000
Stormwater Projects	\$851,600	\$1,638,300	\$3,075,000	\$7,508,000	\$1,091,000	\$14,163,900
Technology Projects	\$1,905,800	\$1,695,800	\$1,535,900	\$1,390,200	\$1,871,300	\$8,399,000
Vehicles	\$7,737,500	\$9,648,800	\$7,629,200	\$5,822,300	\$9,884,200	\$40,722,000
Wastewater Projects	\$9,896,000	\$9,060,000	\$4,000,000	\$0	\$359,900	\$23,315,900
Grand Total	\$31,047,100	\$31,367,100	\$20,385,900	\$22,356,500	\$22,943,400	\$128,100,000

Summary by Project Fund

Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Grand Total
001 - (001) General Fund	\$4,153,100	\$4,890,000	\$4,736,300	\$3,652,100	\$3,655,000	\$21,086,500
200 - (200) County Gas Tax (CGT) Fund	\$655,000	\$277,000	\$929,000	\$1,066,000	\$1,285,000	\$4,212,000
201 - (201) Transportation Impact Fee (TIF) District 7	\$599,000	\$291,300	\$240,000	\$0	\$0	\$1,130,300
205 - (205) Multimodal Impact Fee District 7	\$0	\$124,700	\$4,000	\$100,000	\$0	\$228,700
206 - (206) Multimodal Impact Fee District 7A	\$0	\$0	\$0	\$0	\$227,000	\$227,000
209 - (209) Construction Services Fund	\$88,300	\$100,100	\$65,500	\$23,300	\$73,100	\$350,300
210 - (210) Stormwater Fund	\$2,106,100	\$4,547,100	\$3,299,900	\$2,806,900	\$3,716,400	\$16,476,400
212 - (212) Local Option Sales Tax (LOST) Fund	\$10,580,600	\$7,771,200	\$4,534,500	\$10,286,500	\$9,657,200	\$42,830,000
215 - (215) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$316,000	\$2,184,000	\$150,000	\$800,000	\$0	\$3,450,000
218 - (218) Tree Impact Fee Fund	\$37,000	\$139,000	\$0	\$0	\$68,000	\$244,000
220 - (220) Parkland Impact Fee - Facilities	\$400,000	\$0	\$0	\$0	\$0	\$400,000
401 - (401) Wastewater Operations Fund	\$9,915,600	\$7,528,500	\$4,995,000	\$2,206,000	\$1,308,300	\$25,953,400
500 - (500) Solid Waste Fund	\$2,196,400	\$2,812,200	\$1,381,500	\$1,362,900	\$2,953,400	\$10,706,400
540 - (540) Golf Course Fund	\$0	\$0	\$50,200	\$52,800	\$0	\$103,000
600 - (600) Fleet Services	\$0	\$702,000	\$0	\$0	\$0	\$702,000
Grand Total	\$31,047,100	\$31,367,100	\$20,385,900	\$22,356,500	\$22,943,400	\$128,100,000



Project Summary by Category

Project Type	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Facilities Projects	Central Park Performing Arts Center Maintenance	15	\$212,000	\$550,000	\$100,000	\$0	\$0
	Central Park Railroad Building	13	\$400,000	\$0	\$0	\$0	\$0
	Elevator Renovations	27	\$68,300	\$0	\$204,800	\$0	\$0
	Fire Station Reconstruction Program	24	\$3,500,000	\$0	\$0	\$500,000	\$3,500,000
	Fire Station Renovation Program	14	\$250,000	\$0	\$0	\$0	\$0
	Fleet Fuel Tank Replacement	N/A	\$0	\$702,000	\$0	\$0	\$0
	Library Chiller Replacement	23	\$0	\$0	\$400,000	\$0	\$0
	Municipal Center & Public Parking Garage	27	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
	Parking Lot Resurfacing, Multiple Sites	18	\$242,000	\$62,000	\$91,000	\$240,000	\$0
	PW Administration Roof Replacement	N/A	\$250,000	\$0	\$0	\$0	\$0
Facilities Projects Total			\$4,922,300	\$2,814,000	\$2,295,800	\$2,240,000	\$5,000,000
Mobility Projects	Annual Pavement Rehabilitation Program	12	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Clearwater/Largo Road Multimodal Improvements	17	\$0	\$0	\$150,000	\$800,000	\$0
	Community Streets - 20th St NW (PC05)	19	\$803,000	\$0	\$0	\$0	\$0
	Community Streets - Gladys St (PC03)	19	\$0	\$1,544,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$2,011,000	\$0	\$915,000	\$0	\$0
	Downtown Community Streets - 4th St NW	23	\$0	\$0	\$0	\$0	\$695,000
	Egret Drive Bridge Reconstruction	N/A	\$420,000	\$0	\$0	\$0	\$0
	Neighborhood Roadway – East Rosery Rd (SL02)	20	\$0	\$0	\$184,000	\$1,316,000	\$0
	Neighborhood Roadways - 112TH Ave (TR81)	19	\$0	\$0	\$0	\$440,000	\$2,266,000
	Neighborhood Roadways - 127th Ave N (TR03)	19	\$801,000	\$3,560,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	19	\$0	\$0	\$0	\$244,000	\$1,255,000
	Neighborhood Roadways - Regina Dr (TR14)	19	\$259,000	\$0	\$0	\$821,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	19	\$0	\$0	\$271,000	\$1,396,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	19	\$104,000	\$537,000	\$0	\$0	\$0
	Safe Routes to School Grant - Mildred Helms Elementary School Area	N/A	\$0	\$0	\$0	\$0	\$271,000
Mobility Projects Total			\$4,648,000	\$5,891,000	\$1,770,000	\$5,267,000	\$4,737,000

Police Portable Radio Replacements 24 \$220,00 \$0 <th>Project Type</th> <th>Project Name</th> <th>Score</th> <th>FY 2021</th> <th>FY 2022</th> <th>FY 2023</th> <th>FY 2024</th> <th>FY 2025</th>	Project Type	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Public Safety Staffing Plan 21 \$441,900 \$419,200 \$00	Public Safety Projects	Firefighter Escape Device Replacement	22	\$100,000	\$0	\$0	\$0	\$0
Public Safety Projects Total \$761,900 \$419,200 \$00 \$000000 \$100,00000		Police Portable Radio Replacements	24	\$220,000	\$0	\$0	\$0	\$0
Recreation Projects Fencing Replacement, multi-year Playground Replacement 14 \$15,000 \$115,000 \$80,000 \$100,000 \$80,000 \$100,000 \$80,000 \$100,000 \$80,000 \$100,000 \$80,000 \$100,000 \$80,000 \$129,000 \$100,000 \$10		Public Safety Staffing Plan	21	\$441,900	\$419,200	\$0	\$0	\$0
Playground Replacement 18 \$174,000 \$85,000 \$29,000 \$29,000 \$29,000 \$29,000 \$29,000 \$200,000	Public Safety Projects Total			\$761,900	\$419,200	\$0	\$0	\$0
Recreation Projects Total \$324,000 \$200,000 \$80,000 \$129,000 \$ Stormwater Projects Allens Creek Best Management Practices Implementation 25 \$0 \$0 \$0 \$0 \$466,000 Alum Replacement Alternative Evaluation 25 \$190,000 \$0 \$0 \$0 \$200,000 Annual Stormwater Pipe Replacement Program 23 \$250,000 <t< td=""><td>Recreation Projects</td><td>Fencing Replacement, multi-year</td><td>14</td><td>\$150,000</td><td>\$115,000</td><td>\$80,000</td><td>\$100,000</td><td>\$0</td></t<>	Recreation Projects	Fencing Replacement, multi-year	14	\$150,000	\$115,000	\$80,000	\$100,000	\$0
Stormwater Projects Allens Creek Best Management Practices Implementation 25 \$0 \$0 \$0 \$466,00 Alum Replacement Alternative Evaluation 25 \$190,000 \$0 \$0 \$0 \$200,00 Annual Stormwater Pipe Replacement Program 23 \$250,000 \$175,000		Playground Replacement	18	\$174,000	\$85,000	\$0	\$29,000	\$0
Alum Replacement Alternative Evaluation 25 \$190,000 \$0 \$0 \$0 \$200,000 Annual Stormwater Pipe Replacement Program 23 \$250,000 \$17,50,000 \$175,000 \$155,000 \$155,000 \$155,000 \$100,000 \$100,000 \$100,000	Recreation Projects Total			\$324,000	\$200,000	\$80,000	\$129,000	\$0
Annual Stormwater Pipe Replacement Program 23 \$250,000 \$175,000 \$155,008,000 \$155,008,000 \$155,008,000 \$155,008,000 \$155,008,000 \$155,008,000 \$155,008,000 \$155,008,000 \$150,000 \$150,000 \$150,000 \$150,000 \$150,000 \$150,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 <td>Stormwater Projects</td> <td>Allens Creek Best Management Practices Implementation</td> <td>25</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$466,000</td>	Stormwater Projects	Allens Creek Best Management Practices Implementation	25	\$0	\$0	\$0	\$0	\$466,000
Church Creek Drainage Improvements Phase II and III 33 \$0 \$0 \$0 \$1,750,000 \$175,000 Clearwater Largo Rd Best Management Practices 25 \$131,600 \$406,300 \$0 <td></td> <td>Alum Replacement Alternative Evaluation</td> <td>25</td> <td>\$190,000</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$200,000</td>		Alum Replacement Alternative Evaluation	25	\$190,000	\$0	\$0	\$0	\$200,000
Clearwater Largo Rd Best Management Practices 25 \$131,600 \$406,300 \$0 <t< td=""><td></td><td>Annual Stormwater Pipe Replacement Program</td><td>23</td><td>\$250,000</td><td>\$250,000</td><td>\$250,000</td><td>\$250,000</td><td>\$250,000</td></t<>		Annual Stormwater Pipe Replacement Program	23	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Neighborhood Streets - Pocahontas Dr (TR16) 22 \$0 \$0 \$1,061,000 \$5,508,000 \$ Starkey Road Basin Best Management Practices Implementation 25 \$280,000 \$864,000 \$0 \$0 \$ Venetian Gardens Drainage Improvements 24 \$0 \$118,000 \$1,764,000 \$0 \$ Stormwater Projects Total \$851,600 \$1,638,300 \$3,075,000 \$120,000 \$300,000 Technology Projects Computer Server Replacement 21 \$225,000 \$135,000 \$120,000 \$300,000		Church Creek Drainage Improvements Phase II and III	33	\$0	\$0	\$0	\$1,750,000	\$175,000
Starkey Road Basin Best Management Practices Implementation 25 \$280,000 \$864,000 \$0		Clearwater Largo Rd Best Management Practices	25	\$131,600	\$406,300	\$0	\$0	\$0
Venetian Gardens Drainage Improvements 24 \$0 \$118,000 \$1,764,000 \$0 \$\$ Stormwater Projects Total \$851,600 \$1,638,300 \$3,075,000 \$7,508,000 \$1,091,000 Technology Projects Computer Server Replacement 21 \$225,000 \$135,000 \$120,000 \$300,000		Neighborhood Streets – Pocahontas Dr (TR16)	22	\$0	\$0	\$1,061,000	\$5,508,000	\$0
Stormwater Projects Total \$851,600 \$1,638,300 \$3,075,000 \$7,508,000 \$1,091,000 Technology Projects Computer Server Replacement 21 \$225,000 \$135,000 \$120,000 \$300,000		Starkey Road Basin Best Management Practices Implementation	25	\$280,000	\$864,000	\$0	\$0	\$0
Technology Projects Computer Server Replacement 21 \$225,000 \$135,000 \$120,000 \$300,000		Venetian Gardens Drainage Improvements	24	\$0	\$118,000	\$1,764,000	\$0	\$0
	Stormwater Projects Total			\$851,600	\$1,638,300	\$3,075,000	\$7,508,000	\$1,091,000
Data Network Switch Replacement 17 \$400,000 \$0 \$0 \$0 \$0 \$	Technology Projects	Computer Server Replacement	21	\$225,000	\$135,000	\$150,000	\$120,000	\$300,000
		Data Network Switch Replacement	17	\$400,000	\$0	\$0	\$0	\$0
Enterprise Technology Capital Funding N/A \$0 \$0 \$0 \$0 \$200,00		Enterprise Technology Capital Funding	N/A	\$0	\$0	\$0	\$0	\$200,000
Office 365 & Windows Delivery - Phase I 7 \$1,280,800 \$910,800 \$885,900 \$770,200 \$871,30		Office 365 & Windows Delivery - Phase I	7	\$1,280,800	\$910,800	\$885,900	\$770,200	\$871,300
Police Software System Replacement N/A \$0 \$500,000 \$500,0		Police Software System Replacement	N/A	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Storage Area Network (SAN) Replacement 16 \$0 \$150,000 \$0 \$0 \$		Storage Area Network (SAN) Replacement	16	\$0	\$150,000	\$0	\$0	\$0
Technology Projects Total N/A \$1,905,800 \$1,535,900 \$1,390,200 \$1,871,300	Technology Projects Total		N/A	\$1,905,800	\$1,695,800	\$1,535,900	\$1,390,200	\$1,871,300



Project Type	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Vehicles	Community Development Vehicles		\$0	\$105,300	\$37,200	\$107,100	\$76,300
	Engineering Services Vehicles	N/A	\$0	\$0	\$0	\$32,900	\$0
	Environmental Services Vehicles	N/A	\$163,500	\$665,000	\$566,500	\$354,500	\$871,900
	Fire Rescue Vehicles	N/A	\$2,978,000	\$1,887,000	\$1,352,000	\$543,000	\$2,541,000
	IT Vehicles	N/A	\$0	\$0	\$12,100	\$29,300	\$57,800
	Police Vehicles	N/A	\$1,549,700	\$1,658,800	\$1,487,500	\$1,986,500	\$2,072,200
	Public Works Vehicles	N/A	\$2,902,400	\$4,917,400	\$3,893,700	\$2,437,300	\$3,932,500
	Purchase New Vehicle for Childcare Programs	N/A	\$0	\$75,000	\$0	\$0	\$0
	RPA Vehicles	N/A	\$143,900	\$340,300	\$280,200	\$331,700	\$332,500
Vehicles Total		N/A	\$7,737,500	\$9,648,800	\$7,629,200	\$5,822,300	\$9,884,200
Wastewater Projects	Lift Station 1 Demolition	17	\$350,000	\$0	\$0	\$0	\$0
	Lift Station 24 Force Main Replacement	26	\$0	\$0	\$0	\$0	\$75,000
	Lift Station 30 Elimination	27	\$0	\$0	\$0	\$0	\$85,000
	Lift Station(s) Flood Plain Mitigation	24	\$3,150,000	\$0	\$0	\$0	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	26	\$0	\$0	\$0	\$0	\$199,900
	LS 2 Service Area I&I Abatement	26	\$5,500,000	\$0	\$0	\$0	\$0
	LS 3 Service Area I&I Abatement	26	\$0	\$200,000	\$4,000,000	\$0	\$0
	New Polymer System for Biosolids	N/A	\$275,000	\$0	\$0	\$0	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	N/A	\$621,000	\$5,360,000	\$0	\$0	\$0
	WWRF Deep Injection Well Effluent Disposal Alternative Project	26	\$0	\$3,500,000	\$0	\$0	\$0
Wastewater Projects Total		N/A	\$9,896,000	\$9,060,000	\$4,000,000	\$0	\$359,900
Grand Total			\$31,047,100	\$31,367,100	\$20,385,900	\$22,356,500	\$22,943,400

Project Summary by Fund

Fund	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
001 - (001) General	Central Park Performing Arts Center Maintenance	15	\$212,000	\$550,000	\$100,000	\$0	\$0
Fund	Community Development Vehicles	N/A	\$0	\$33,500	\$0	\$107,100	\$41,500
	Computer Server Replacement	21	\$160,000	\$105,000	\$150,000	\$120,000	\$300,000
	Data Network Switch Replacement	17	\$400,000	\$0	\$0	\$0	\$0
	Elevator Renovations	27	\$68,300	\$0	\$204,800	\$0	\$0
	Enterprise Technology Capital Funding	N/A	\$0	\$0	\$0	\$0	\$140,000
	Fencing Replacement, multi-year	14	\$150,000	\$115,000	\$80,000	\$100,000	\$0
	Fire Station Renovation Program	14	\$250,000	\$0	\$0	\$0	\$0
	Firefighter Escape Device Replacement	22	\$100,000	\$0	\$0	\$0	\$0
	IT Vehicles	N/A	\$0	\$0	\$12,100	\$29,300	\$57,800
	Library Chiller Replacement	23	\$0	\$0	\$400,000	\$0	\$0
	Municipal Center & Public Parking Garage	27	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
	Office 365 & Windows Delivery - Phase I	7	\$1,096,200	\$741,200	\$716,300	\$630,600	\$701,700
	Parking Lot Resurfacing, Multiple Sites	18	\$242,000	\$62,000	\$91,000	\$240,000	\$0
	Playground Replacement	18	\$11,000	\$85,000	\$0	\$29,000	\$0
	Police Portable Radio Replacements	24	\$220,000	\$0	\$0	\$0	\$0
	Police Software System Replacement	N/A	\$0	\$500,000	\$500,000	\$500,000	\$500,000
	Police Vehicles	N/A	\$7,500	\$87,300	\$50,000	\$55,000	\$50,000
	Public Safety Staffing Plan	21	\$308,100	\$278,800	\$0	\$0	\$0
	Public Works Vehicles	N/A	\$534,100	\$266,900	\$702,100	\$62,200	\$31,500
	Purchase New Vehicle for Childcare Programs	N/A	\$0	\$75,000	\$0	\$0	\$0
	PW Administration Roof Replacement	N/A	\$250,000	\$0	\$0	\$0	\$0
	RPA Vehicles	N/A	\$143,900	\$340,300	\$230,000	\$278,900	\$332,500
	Storage Area Network (SAN) Replacement	16	\$0	\$150,000	\$0	\$0	\$0
001 - (001) General Fund Total			\$4,153,100	\$4,890,000	\$4,736,300	\$3,652,100	\$3,655,000



Fund	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
200 - (200) County Gas	Community Streets - 20th St NW (PC05)	19	\$257,000	\$0	\$0	\$0	\$0
Tax (CGT) Fund	Community Streets - Gladys St (PC03)	19	\$0	\$106,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$188,000	\$0	\$140,000	\$0	\$0
	Downtown Community Streets - 4th St NW	23	\$0	\$0	\$0	\$0	\$154,000
	Neighborhood Roadways - 112TH Ave (TR81)	19	\$0	\$0	\$0	\$115,000	\$589,000
	Neighborhood Roadways - 127th Ave N (TR03)	19	\$23,000	\$106,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	19	\$0	\$0	\$0	\$105,000	\$542,000
	Neighborhood Roadways - Regina Dr (TR14)	19	\$175,000	\$0	\$0	\$572,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	19	\$0	\$0	\$53,000	\$274,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	19	\$12,000	\$65,000	\$0	\$0	\$0
	Venetian Gardens Drainage Improvements	24	\$0	\$0	\$736,000	\$0	\$0
200 - (200) County Gas Tax (CGT) Fund Total			\$655,000	\$277,000	\$929,000	\$1,066,000	\$1,285,000
201 - (201) Transportation Impact	Community Streets - 20th St NW (PC05)	19	\$99,000	\$0	\$0	\$0	\$0
Fee (TIF) District 7	Community Streets - Gladys St (PC03)	19	\$0	\$291,300	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$476,000	\$0	\$240,000	\$0	\$0
	Neighborhood Roadways - Regina Dr (TR14)	19	\$24,000	\$0	\$0	\$0	\$0
201 - (201) Transportation Impact							
Fee (TIF) District 7 Total			\$599,000	\$291,300	\$240,000	\$0	\$0
205 - (205) Multimodal	Community Streets - Gladys St (PC03)	19	\$0	\$124,700	\$0	\$0	\$0
Impact Fee District 7	Neighborhood Roadways - Regina Dr (TR14)	19	\$0	\$0	\$0	\$77,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	19	\$0	\$0	\$4,000	\$23,000	\$0
205 - (205) Multimodal Impact Fee District 7 Total			\$0	\$124,700	\$4,000	\$100,000	\$ 0
206 - (206) Multimodal Impact Fee District 7A	Downtown Community Streets - 4th St NW	23	\$0	\$0	\$0	\$0	\$227,000
206 - (206) Multimodal Impact Fee District 7A Total			\$0	\$0	\$0	\$0	\$227,000
			Ųΰ	ψŪ	ŶŬ	ŶŬ	<i>QLL</i> ,,000

CAPITAL IMPROVEMENTS PROGRAM

Fund	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
209 - (209) Construction	Community Development Vehicles	N/A	\$0	\$71,800	\$37,200	\$0	\$34,800
Services Fund	Computer Server Replacement	21	\$65,000	\$0	\$0	\$0	\$0
	Enterprise Technology Capital Funding	N/A	\$0	\$0	\$0	\$0	\$10,000
	Office 365 & Windows Delivery - Phase I	7	\$23,300	\$28,300	\$28,300	\$23,300	\$28,300
209 - (209) Construction Services Fund Total			\$88,300	\$100,100	\$65,500	\$23,300	\$73,100
210 - (210) Stormwater	Annual Stormwater Pipe Replacement Program	23	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Fund	Church Creek Drainage Improvements Phase II and III	33	\$0	\$0	\$0	\$0	\$175,000
	Community Streets - 20th St NW (PC05)	19	\$431,000	\$0	\$0	\$0	\$0
	Community Streets - Gladys St (PC03)	19	\$0	\$265,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$667,000	\$0	\$373,000	\$0	\$0
	Downtown Community Streets - 4th St NW	23	\$0	\$0	\$0	\$0	\$36,000
	Engineering Services Vehicles	N/A	\$0	\$0	\$0	\$32,900	\$0
	Enterprise Technology Capital Funding	N/A	\$0	\$0	\$0	\$0	\$10,000
	Neighborhood Roadways - 112TH Ave (TR81)	19	\$0	\$0	\$0	\$325,000	\$1,677,000
	Neighborhood Roadways - 127th Ave N (TR03)	19	\$429,000	\$1,903,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	19	\$0	\$0	\$0	\$100,000	\$516,000
	Neighborhood Roadways - Regina Dr (TR14)	19	\$60,000	\$0	\$0	\$172,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	19	\$0	\$0	\$164,000	\$845,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	19	\$17,000	\$88,000	\$0	\$0	\$0
	Office 365 & Windows Delivery - Phase I	7	\$68,300	\$28,300	\$28,300	\$23,300	\$28,300
	Public Works Vehicles	N/A	\$183,800	\$1,894,800	\$1,866,600	\$1,058,700	\$1,024,100
	Venetian Gardens Drainage Improvements	24	\$0	\$118,000	\$618,000	\$0	\$0
210 - (210) Stormwater Fund Total			\$2,106,100	\$4,547,100	\$3,299,900	\$2,806,900	\$3,716,400





Fund	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
212 - (212) Local Option	Allens Creek Best Management Practices Implementation	25	\$0	\$0	\$0	\$0	\$466,000
Sales Tax (LOST) Fund	Alum Replacement Alternative Evaluation	25	\$190,000	\$0	\$0	\$0	\$200,000
	Annual Pavement Rehabilitation Program	12	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Church Creek Drainage Improvements Phase II and III	33	\$0	\$0	\$0	\$1,750,000	\$0
	Clearwater Largo Rd Best Management Practices	25	\$131,600	\$406,300	\$0	\$0	\$0
	Community Streets - Gladys St (PC03)	19	\$0	\$717,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$568,000	\$0	\$132,000	\$0	\$0
	Downtown Community Streets - 4th St NW	23	\$0	\$0	\$0	\$0	\$210,000
	Egret Drive Bridge Reconstruction	N/A	\$420,000	\$0	\$0	\$0	\$0
	Fire Rescue Vehicles	N/A	\$2,978,000	\$1,887,000	\$1,352,000	\$543,000	\$2,541,000
	Fire Station Reconstruction Program	24	\$3,500,000	\$0	\$0	\$500,000	\$3,500,000
	Neighborhood Roadway – East Rosery Rd (SL02)	20	\$0	\$0	\$184,000	\$1,316,000	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	19	\$349,000	\$1,551,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	19	\$0	\$0	\$0	\$39,000	\$197,000
	Neighborhood Roadways - Stratford Dr (TR72)	19	\$0	\$0	\$23,000	\$120,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	19	\$75,000	\$384,000	\$0	\$0	\$0
	Neighborhood Streets – Pocahontas Dr (TR16)	22	\$0	\$0	\$746,000	\$3,837,000	\$0
	Playground Replacement	18	\$163,000	\$0	\$0	\$0	\$0
	Police Vehicles	N/A	\$1,542,200	\$1,571,500	\$1,437,500	\$1,931,500	\$2,022,200
	Public Safety Staffing Plan	21	\$133,800	\$140,400	\$0	\$0	\$0
	Safe Routes to School Grant - Mildred Helms Elementary School Area	N/A	\$0	\$0	\$0	\$0	\$271,000
	Starkey Road Basin Best Management Practices Implementation	25	\$280,000	\$864,000	\$0	\$0	\$0
	Venetian Gardens Drainage Improvements	24	\$0	\$0	\$410,000	\$0	\$0
212 - (212) Local Option Sales Tax (LOST) Fund							
Fotal			\$10,580,600	\$7,771,200	\$4,534,500	\$10,286,500	\$9,657,200
215 - (215) West Bay Drive Community	Clearwater/Largo Road Multimodal Improvements	17	\$0	\$0	\$150,000	\$800,000	\$0
Redevelopment District (WBD-CRD) Fund	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	N/A	\$316,000	\$2,184,000	\$0	\$0	\$0
215 - (215) West Bay Drive Community Redevelopment District							
WBD-CRD) Fund Total			\$316,000	\$2,184,000	\$150,000	\$800,000	\$0

Fund	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
218 - (218) Tree Impact	Community Streets - 20th St NW (PC05)	19	\$13,000	\$0	\$0	\$0	\$0
Fee Fund	Community Streets - Gladys St (PC03)	19	\$0	\$40,000	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$18,000	\$0	\$0	\$0	\$0
	Downtown Community Streets - 4th St NW	23	\$0	\$0	\$0	\$0	\$68,000
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	N/A	\$6,000	\$99,000	\$0	\$0	\$0
218 - (218) Tree Impact Fee Fund Total			\$37,000	\$139,000	\$0	\$0	\$68,000
220 - (220) Parkland Impact Fee - Facilities	Central Park Railroad Building	13	\$400,000	\$0	\$0	\$0	\$0
220 - (220) Parkland Impact Fee - Facilities Total			\$400,000	\$0	\$0	\$0	\$0
401 - (401) Wastewater							
Operations Fund	Community Streets - 20th St NW (PC05)	19	\$3,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	19	\$94,000	\$0	\$30,000	\$0	\$0
	Computer Server Replacement	21	\$0	\$30,000	\$0	\$0	\$0
	Engineering Services Vehicles	N/A	\$0	\$0	\$0	\$0	\$0
	Enterprise Technology Capital Funding	N/A	\$0	\$0	\$0	\$0	\$20,000
	Environmental Services Vehicles	N/A	\$163,500	\$665,000	\$566,500	\$354,500	\$871,900
	Lift Station 1 Demolition	17	\$350,000	\$0	\$0	\$0	\$0
	Lift Station 24 Force Main Replacement	26	\$0	\$0	\$0	\$0	\$75,000
	Lift Station 30 Elimination	27	\$0	\$0	\$0	\$0	\$85,000
	Lift Station(s) Flood Plain Mitigation	24	\$3,150,000	\$0	\$0	\$0	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	26	\$0	\$0	\$0	\$0	\$199,900
	LS 2 Service Area I&I Abatement	26	\$5,500,000	\$0	\$0	\$0	\$0
	LS 3 Service Area I&I Abatement	26	\$0	\$200,000	\$4,000,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	19	\$0	\$0	\$27,000	\$134,000	\$0
	Neighborhood Streets – Pocahontas Dr (TR16)	22	\$0	\$0	\$315,000	\$1,671,000	\$0
	New Polymer System for Biosolids	N/A	\$275,000	\$0	\$0	\$0	\$0
	Office 365 & Windows Delivery - Phase I	7	\$46,500	\$56,500	\$56,500	\$46,500	\$56,500
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	N/A	\$299,000	\$3,077,000	\$0	\$0	\$0
	Public Works Vehicles	N/A	\$34,600	\$0	\$0	\$0	\$0
	WWRF Deep Injection Well Effluent Disposal Alternative Project	26	\$0	\$3,500,000	\$0	\$0	\$0
401 - (401) Wastewater Operations Fund Total			\$9,915,600	\$7,528,500	\$4,995,000	\$2,206,000	\$1,308,300



Fund	Project Name	Score	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
500 - (500) Solid Waste							
Fund	Enterprise Technology Capital Funding	N/A	\$0	\$0	\$0	\$0	\$20,000
	Office 365 & Windows Delivery - Phase I	7	\$46,500	\$56,500	\$56,500	\$46,500	\$56,500
	Public Works Vehicles	N/A	\$2,149,900	\$2,755,700	\$1,325,000	\$1,316,400	\$2,876,900
500 - (500) Solid Waste Fund Total			\$2,196,400	\$2,812,200	\$1,381,500	\$1,362,900	\$2,953,400
540 - (540) Golf Course Fund	RPA Vehicles	N/A	\$0	\$0	\$50,200	\$52,800	\$0
540 - (540) Golf Course Fund Total			\$0	\$0	\$50,200	\$52,800	\$0
600 - (600) Fleet Services	Fleet Fuel Tank Replacement	N/A	\$0	\$702,000	\$0	\$0	\$0
600 - (600) Fleet Services Total			\$0	\$702,000	\$0	\$0	\$0
Grand Total			\$31,047,100	\$31,367,100	\$20,385,900	\$22,356,500	\$22,943,400

Unfunded Project Summary

Project Type	Project Title	Score	Project Subtype	Cost Estimate
Facilities Projects	Biosolids Process Improvements and Building Hardening	23		\$12,000,000
	City Logistics Warehouse Construction	20		\$3,000,000
	Highland Recreation Center Generator	18	Grant-seeking/eligible	\$250,000
	Southwest Recreation Outdoor Restroom Replacement	21		\$400,000
Mobility Projects	142nd Ave N/16th Ave SW Multimodal Connector	15	Intergovernmental	\$18,000,000
	Community Streets – Tall Pines Dr (SL06)	20		\$1,392,000
	CRD Neighborhood Streets - 10th St NW Extension	20		\$295,000
	Neighborhood Streets – 133rd Avenue North (TR90)	20		\$1,606,000
	Neighborhood Streets – Oakdale Lane (TR19)	20		\$2,097,000
	Neighborhood Streets – Shore Drive (TR43)	20		\$4,307,000
	Neighborhood Streets – Valencia Dr (TR02)	20		\$1,617,000
	Neighborhood Streets – Willowbrook Drive (TR76)	20		\$4,356,000
	Unpaved Alleys	20		\$100,000
	Unpaved Roads	20		\$2,970,000
Public Safety Projects	Communication Center Additional Consoles	13		\$116,000
Recreation Projects	Central Park Entrance Sign, Landscaping and Art Sculpture	20		\$225,000
	Lake Villa Park Boardwalk	16		\$250,000
	McGough Nature Park Boardwalk Replacement	N/A	Grant-seeking/eligible	\$500,000
	Parkland Acquisition	17		\$2,000,000
	Recreational Trails Projects	22		\$1,500,000
Stormwater Projects	Allen's Creek Basin- Deville Drive Outfall Improvement	25		\$210,000
	Allen's Creek Regional Watershed Management	26		\$740,000
	Clearwater Largo Rd Regional Watershed Management	25		\$350,000
	Cross Bayou Best Management Practices Intergovernmental Project	25	Intergovernmental	\$0
	Starkey Rd Basin Regional Watershed Management	25		\$1,600,000
	Starkey Road Basin- Channel 10 Ditch Outfall Improvement	25		\$600,000
	Stormwater Retrofit - Heather Hills (115th St N)	13		\$550,000
Technology Projects	Fiber Optic Data Network Reconfiguration	16		\$600,000
Vehicles	Mobile Command Vehicle Replacement	N/A		\$1,200,000
Wastewater Projects	Interceptor Bypass Lift Station and Force Main	18		\$8,000,000



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 2025	
	Fund	FY 2021	FY 2022	FY 2023	FY 2024	& Beyond	Total
1) 2017 State Revolving Loan	Wastewater	5,152,300	5,151,300	5,151,300	5,151,300	66,966,600	87,572,800
Principal		4,557,100	4,590,600	4,624,300	4,658,300	63,763,700	82,194,000
Interest		595,200	560,700	527,000	493,000	3,202,900	5,378,800
Interest Rate: 0.73%							
Payoff: FY 2036							
2) 2019 State Sewer Revolving Loan	Wastewater	-	3,248,300	3,248,300	3,148,300	42,227,900	51,872,800
Principal		-	2,943,200	2,958,000	2,972,800	40,027,800	48,901,800
Interest		-	305,100	290,300	175,500	2,200,100	2,971,000
Interest Rate: 0.50%							
Payoff: FY 2037							

DEBT SCHEDULE

The following list contains the outstanding debt obligations of the City. 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 developed its own debt limit policy.

1. 2017 State Sewer Revolving Loan

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.

2. 2019 State Sewer Revolving Loan

The borrowing will begin 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 approximately .5% with a repayment term of 15 years.

3. 2020 Enterprise Resource Planning (ERP) Software Loan

The borrowing will begin 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.

Funded Projects

Facilities Projects

Self-



Municipal Center & Public Parking Garage									
Project Number:	1								
Project Status:	Funded								
Project Driver:	Strategic Plan/Commission Priority								
Project Score:	27								
Estimated Useful Life:	40-50 years								
Additional FTEs:	-	LARGO CITY HALL THOMA D. FRATER. MUNICIPIL COMPLY							

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 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 \$25M, which includes the cost of a public parking garage. The cost estimate does not include land acquisition. The City currently owns land in Downtown and will explore the viability of those parcels during the initial phases of this project.

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:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000

FACILITIES PROJECTS

Fire Station Reconstruction ProgramProject Number:3Project Status:FundedProject Driver:Capital RenewalProject Score:24Estimated Useful Life:40-50 yearsAdditional 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. Est. Cost: \$4,000,000 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. Est. Cost: \$4,000,000 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. Estimated Cost: \$4,000,000

Strategic Goal Advancement:

Rebuilding fire stations to provide for effective, modern fire infrastructure for emergency response.

Revisions from Previous Year:

Project timeline shifted - costs from FY 2022/2023 deferred to FY 2024/2025.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$3,500,000	\$0	\$0	\$500,000	\$3,500,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,500,000	\$0	\$0	\$500,000	\$3,500,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$3,500,000	\$0	\$0	\$500,000	\$3,500,000



		Fire Station Renovation Program
Project Number:	9	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	14	
Estimated Useful Life:	40 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 operates six fire stations: 38, 39, 40, 41, 42 and 43. The stations require major repair and upgrades to remain operational. Consequently, the City began implementing Facilities Management Division and consultant recommendations for repair and maintenance to the various fire stations. Concurrently, the City also began reconstruction of the fire stations due to age and condition. Fire Stations 38, 39, and 42 are scheduled for replacement in the next Penny cycle starting in FY 2020. Project Scope: Fire Station 39 - Roof replacement; Fire Station 40 - Major roof repair; Fire Station 41- Restroom and HVAC replacement

Strategic Goal Advancement:

Renovating fire stations to provide for effective, modern fire infrastructure for emergency response.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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					
001 - (001) General Fund	\$250,000	\$0	\$0	\$0	\$0

FACILITIES PROJECTS

Parking Lot Resurfacing, Multiple Sites

Project Number:	11	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	18	
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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$242,000	\$62,000	\$91,000	\$240,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$242,000	\$62,000	\$91,000	\$240,000	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$242,000	\$62,000	\$91,000	\$240,000	\$0



	Central Park I	Performing Arts Center Maintenance
Project Number:	16	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	15	LARCO COLTURAL CENTRE
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 is a multi-year maintenance project of the Central Park Performing Arts Center. Maintenance 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, which is 20 years old and has reached its useful life expectancy. This project also includes a consolidated list of technology upgrades identified in FY 2020.

Strategic Goal Advancement:

Improvements provide an updated Central Park Performing Arts Center facility for patrons.

Revisions from Previous Year:

Lobby renovations deferred until FY 2023; technology upgrades added as part of FY 2021 budget process (video system upgrade, theatrical spot lighting upgrade, and new theatrical lighting control console) consolidated and added to CIP project.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$212,000	\$550,000	\$100,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$150,000	\$0	\$0	\$0
Capital Expenditures	\$212,000	\$400,000	\$100,000	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$212,000	\$550,000	\$100,000	\$0	\$0

FACILITIES PROJECTS

	Central	Park Railroad Building
Project Number:	128	and here and here
Project Status:	New Partnership	
Project Driver:	Performance/Cost Improvement	
Project Score:	13	
Estimated Useful Life:	30 years	
Additional FTEs:	-	

Strategic Goal:

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

Project Description:

The Largo Central Railroad is a volunteer hobby group. They provide monthly miniature train rides in Largo Central Park to the general public, making them a very popular attraction in the area drawing over 4,000 people to the park the first full weekend of every month. They also offer their services to families for birthday parties and during special events. The railroad group also maintains the train tracks in the park, and have been instrumental in the development of Largo Central Park. Currently, the group stores their trains and maintenance supplies in metal buildings onsite. They have approached the City about replacing the existing buildings, which have reached their expected life expectancy. Staff recommends replacing all of the buildings with a fabricated structure that allows for storage and maintenance space.

Strategic Goal Advancement:

Staff recommends funding the project within the next two years to allow for the facility to coincide with the completion of the Parks complex re-construction and provide the Central Park Railroad Club quality storage space for their trains and maintenance supplies.

Revisions from Previous Year:

Moving from unfunded to new. This recommendation differs from the original project description of including an office and classroom space for the club in construction design.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$400,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$400,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
220 - (220) Parkland Impact Fee - Facilities	\$400,000	\$0	\$0	\$0	\$0



	Library Chiller Replacement								
Project Number:	143								
Project Status:	Funded								
Project Driver:	Capital Renewal								
Project Score:	23								
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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$400,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$400,000	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$0	\$0	\$400,000	\$0	\$0

ADOPTED ANNUAL BUDGET FY 2021

FACILITIES PROJECTS

		Elevator Renovations
Project Number:	144	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	27	
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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$68,300	\$0	\$204,800	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$68,300	\$0	\$204,800	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$68,300	\$0	\$204,800	\$0	\$0



		Fleet Fuel Tank Replacement
Project Number:	221	
Project Status:	New	
Project Driver:	Regulatory Compliance	
Project Score:	N/A	
Estimated Useful Life:	50 years	
Additional FTEs:	-	

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

Project Description:

The fuel island at the Public Works complex provides diesel and unleaded fuel for use in all City vehicles and equipment. The existing tanks are steel, single-walled tanks that were installed in 1989. In 1994, due to revised environmental regulations designed to reduce the possibility of leaks, the City was faced with the option of removing the existing tanks and replacing them with double-walled above ground tanks, or leaving them in place and lining them with fiberglass for extra leak protection. The City chose the latter option and the tanks have operated without incident since that time. Despite the relining, the steel outer tank is still subject to normal aging and corrosion and prudence dictates replacing them before they fail. The nominal life of a steel underground tank is approximately 30 years depending upon environmental conditions. The City is required to maintain current permitting for the tanks through the Department of Environmental damage. Most insurance carriers will insure tanks up to 25 years, but beyond that it depends on the site's history and operation. At some point, it may not be possible to obtain coverage which would require shutting the site down. Although there have been no releases to date, the tanks have reached the end of their life-cycle and need to be replaced before there is an incident. The active monitoring system in place will identify developing problems, but even a small leak in one of the tanks may result in the fuel island being taken out of service. In the event of a catastrophic failure, the cleanup costs could quickly exceed the cost of replacing the tanks prior to a problem developing.

Strategic Goal Advancement:

Replacing the aged tanks before they fail reduces the risk of an adverse environmental impact from underground leaks, ensures continued regulatory compliance and guarantees fuel availability for normal and emergency operations. Those benefits are primarily achieved through easier monitoring by moving the tanks above ground. Currently, if there is a failure, the failure is likely to be large due to leeks potentially existing in both the metal wall and fiber glass coating. By stationing the tank above ground, staff gains a better position to monitor the fuel tank and prevent major failures.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$702,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$702,000	\$0	\$0	\$0
Subtotal Total By Fund					
600 - (600) Fleet Services	\$0	\$702,000	\$0	\$0	\$0

FACILITIES PROJECTS

PW Administration Roof Replacement

Project Number:	222	and the second sec
Project Status:	New	
Project Driver:	Capital Renewal	
Project Score:	N/A	
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 Public Works Administration building roof has reached the end of its original life expectancy. The City contracts with Crowther Roofing and Metal Inc. to annually inspect, report, and prioritize roof life expectancy at all City buildings. The 2019 inspection indicated that the PW Administration roof be metal coated in 2020 or replaced in 2021. Since the time of the last inspection, the internal rain gutter collection system has failed in several areas around the perimeter of the building. System leaks our occurring in areas with little to no access to repair. Currently gutter leaks have not reached occupied space as of this submission. This project will require that existing roof will be peeled back, internal gutter system to corrected, and installation of a new Thermoplastic Polyolefin (TPO) roof system, with insulating board, which will be installed over the existing roof.

Strategic Goal Advancement:

Replacing the roof system and repairing internal gutter drain system will increase the life expectancy of the building 20 years from roof leaks. This life extension occurs by preventing water incursion into building. Consequently, prevention of mold and mildew formation occurs, ensuring the safe habitation of the building. Additionally, the City avoids the cost of cleaning up of mildew and mold formations, extending the life of the building by preventing heavy maintenance expenditures on the building.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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					
001 - (001) General Fund	\$250,000	\$0	\$0	\$0	\$0

Mobility Projects

PARTICIPATION NAME

Community Streets - Gladys St (PC03)

Project Number:	19	the second se
Project Status:	Funded	- And - America California America
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	19	A DESCRIPTION OF A DESC
Estimated Useful Life:	25 Years	All and the second seco
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 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:

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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$1,544,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,544,000	\$0	\$0	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$0	\$106,000	\$0	\$0	\$0
201 - (201) Transportation Impact Fee (TIF) District 7	\$0	\$291,300	\$0	\$0	\$0
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$717,000	\$0	\$0	\$0
210 - (210) Stormwater Fund	\$0	\$265,000	\$0	\$0	\$0
218 - (218) Tree Impact Fee Fund	\$0	\$40,000	\$0	\$0	\$0
205 - (205) Multimodal Impact Fee District 7	\$0	\$124,700	\$0	\$0	\$0



Community Streets - 20th St NW (PC05)Project Number:21Project Status:FundedProject Driver:Strategic Plan/Commission PriorityProject Score:19Estimated Useful Life:25 YearsAdditional 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:

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:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$803,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$803,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$257,000	\$0	\$0	\$0	\$0
201 - (201) Transportation Impact Fee (TIF)					
District 7	\$99,000	\$0	\$0	\$0	\$0
210 - (210) Stormwater Fund	\$431,000	\$0	\$0	\$0	\$0
401 - (401) Wastewater Operations Fund	\$3,000	\$0	\$0	\$0	\$0
218 - (218) Tree Impact Fee Fund	\$13,000	\$0	\$0	\$0	\$0

MOBILITY PROJECTS

Neighborhood Roadways - 127th Ave N (TR03)

Project Number:	27
Project Status:	Funded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	19
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:

Design was added to FY2021 and Construction cost in FY22 were increased based on the current construction market.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$801,000	\$3,560,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$801,000	\$3,560,000	\$0	\$0	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$23,000	\$106,000	\$0	\$0	\$0
212 - (212) Local Option Sales Tax (LOST) Fund	\$349,000	\$1,551,000	\$0	\$0	\$0
210 - (210) Stormwater Fund	\$429,000	\$1,903,000	\$0	\$0	\$0



	Neighborhood Ro	oadways - Stratford Dr (TR72)
Project Number:	28	
Project Status:	Funded	and the second s
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	19	
Estimated Useful Life:	25 Years	and the second s
Additional FTEs:	-	

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:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$271,000	\$1,396,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$271,000	\$1,396,000	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$0	\$0	\$53,000	\$274,000	\$0
205 - (205) Multimodal Impact Fee District 7	\$0	\$0	\$4,000	\$23,000	\$0
210 - (210) Stormwater Fund	\$0	\$0	\$164,000	\$845,000	\$0
212 - (212) Local Option Sales Tax (LOST)					
Fund	\$0	\$0	\$23,000	\$120,000	\$0
401 - (401) Wastewater Operations Fund	\$0	\$0	\$27,000	\$134,000	\$0

MOBILITY PROJECTS

Neighborhood Roadways - Valencia Dr S (TR02)

Project Number:	29
Project Status:	Funded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	19
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:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$104,000	\$537,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$104,000	\$537,000	\$0	\$0	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$12,000	\$65,000	\$0	\$0	\$0
210 - (210) Stormwater Fund	\$17,000	\$88,000	\$0	\$0	\$0
212 - (212) Local Option Sales Tax (LOST) Fund	\$75,000	\$384,000	\$0	\$0	\$0



Neighborhood Roadways - 16th St NW (TR26)

Project Number:	30
Project Status:	Funded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	19
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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$244,000	\$1,255,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$244,000	\$1,255,000
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$105,000	\$542,000
210 - (210) Stormwater Fund	\$0	\$0	\$0	\$100,000	\$516,000
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$39,000	\$197,000

MOBILITY PROJECTS

Downtown Community Streets - 4th St NW

Project Number:	32	
Project Status:	New	-
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	23	
Estimated Useful Life:	N/A	
Additional FTEs:	-	
		and the



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:

N/A



FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$0	\$695,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$695,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$0	\$210,000
200 - (200) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$0	\$154,000
206 - (206) Multimodal Impact Fee District 7A	\$0	\$0	\$0	\$0	\$227,000
210 - (210) Stormwater Fund	\$0	\$0	\$0	\$0	\$36,000
218 - (218) Tree Impact Fee Fund	\$0	\$0	\$0	\$0	\$68,000

MOBILITY PROJECTS

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

Project Number:	118
Project Status:	Funded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	19
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, bicycle, sidewalk, urban trail, 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:

Funding updated for Rosery phase 2/2a design/construction in FY21 and FY23.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$2,011,000	\$0	\$915,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,011,000	\$0	\$915,000	\$0	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$188,000	\$0	\$140,000	\$0	\$0
201 - (201) Transportation Impact Fee (TIF) District 7	\$476,000	\$0	\$240,000	\$0	\$0
212 - (212) Local Option Sales Tax (LOST) Fund	\$568,000	\$0	\$132,000	\$0	\$0
210 - (210) Stormwater Fund	\$667,000	\$0	\$373,000	\$0	\$0
401 - (401) Wastewater Operations Fund	\$94,000	\$0	\$30,000	\$0	\$0
218 - (218) Tree Impact Fee Fund	\$18,000	\$0	\$0	\$0	\$0



	Neighborhood R	oadways - Regina Dr (TR14)
Project Number:	126	
Project Status:	Funded	a dealer a second Real of the
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	19	
Estimated Useful Life:	25 Years	A lot of the second sec
Additional FTEs:	-	

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:

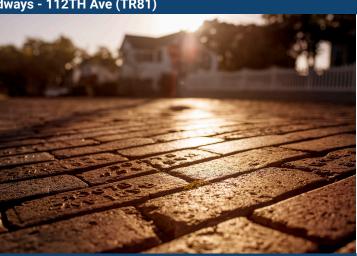
N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$259,000	\$0	\$0	\$821,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$259,000	\$0	\$0	\$821,000	\$0
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$175,000	\$0	\$0	\$572,000	\$0
210 - (210) Stormwater Fund	\$60,000	\$0	\$0	\$172,000	\$0
201 - (201) Transportation Impact Fee (TIF) District 7	\$24,000	\$0	\$0	\$0	\$0
205 - (205) Multimodal Impact Fee District 7	\$0	\$0	\$0	\$77,000	\$0

MOBILITY PROJECTS

Neighborhood Roadways - 112TH Ave (TR81)

Project Number:	127
Project Status:	Funded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	19
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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$440,000	\$2,266,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$440,000	\$2,266,000
Subtotal Total By Fund					
200 - (200) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$115,000	\$589,000
210 - (210) Stormwater Fund	\$0	\$0	\$0	\$325,000	\$1,677,000



	Neighborhood Roa	dway – East Rosery Rd (SL02)
Project Number:	155	and the second se
Project Status:	Funded	A REAL PROPERTY AND A REAL
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	A REAL PROPERTY OF A READ REAL PROPERTY OF A REAL P
Estimated Useful Life:	20 Years	and the second sec
Additional FTEs:	-	
		Con Con Contraction

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:

This project was previously unfunded. The project is proposed for funded design in FY 2023 and funded construction in FY 2024.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$184,000	\$1,316,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$184,000	\$1,316,000	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$184,000	\$1,316,000	\$0

MOBILITY PROJECTS

Annual Pavement Rehabilitation Program

Project Number:	173	and the second se
Project Status:	Funded	A DESCRIPTION OF A DESC
Project Driver:	Capital Renewal	
Project Score:	12	
Estimated Useful Life:	20 Years	A DE LA COMPANY OF THE OWNER OWNER OF THE OWNER O
Additional FTEs:	-	
		Contraction of the second second

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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					
212 - (212) Local Option Sales Tax (LOST) Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



	Clearwater/Largo I	Road Multimodal Improvements
Project Number:	192	
Project Status:	Funded	A REAL AND A REAL PROPERTY OF A
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	17	
Estimated Useful Life:	25 years	and the second se
Additional FTEs:	-	

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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$150,000	\$800,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$150,000	\$800,000	\$0
Subtotal Total By Fund					
215 - (215) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$0	\$150,000	\$800,000	\$0

MOBILITY PROJECTS

Egret Drive Bridge Reconstruction

Project Number:	213	and the second se
Project Status:	New	a state of the second sec
Project Driver:	Capital Renewal	
Project Score:	N/A	
Estimated Useful Life:	50 years	A state of the second s
Additional FTEs:	-	

Strategic Goal:

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

Project Description:

The City maintains many bridges and associated structures throughout the City. This project is the construction cost for the Egret Drive box culvert repair, estimated at \$420,000. This structure was inspected and analyzed for deficiencies, and the design for associated repairs has been completed by a consultant.

Strategic Goal Advancement:

Rebuild the water management and pavement infrastructure for a neighborhood bridge to ensure long-term safety and functionality for residents, motorists, pedestrians, and cyclists.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$420,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$420,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$420,000	\$0	\$0	\$0	\$0



	Safe Routes to School Grant	- Mildred Helms Elementary School Area
Project Number:	214	and the second se
Project Status:	New Grant-seeking/eligible	a state a second second second
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	N/A	
Estimated Useful Life:	30 years	and the second
Additional FTEs:	-	
		A Contraction of the second se

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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$0	\$271,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$271,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$0	\$271,000

Public Safety Projects

RESCUE

RGO FIRE

FRUCK

ARGO



		Police Portable Radio Replacements
Project Number:	38	
Project Status:	Funded	
Project Driver:	Capital Renewal	LABGO PALIOR DEPARTMENT
Project Score:	24	
Estimated Useful Life:	10 Years	
Additional FTEs:		Brund Heter Bornel Cathy OF LARGO

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

Project Description:

In FY 2008, the Largo Police Department (LPD) replaced all portable radios. Since then, those radios have been maintained through an annual service contract, and also upgraded by the manufacturer to be compatible with the new P25 digital communications standards. In FY 18, the City began replacement of the radios as they reached the end of their useful life. LPD currently deploys 232 radios. The cost estimates for this project were based on \$3,683.17 per radio (235 radios), a price from a vendor quote. The costs are split between four fiscal years to help smooth out the large capital cost.

Strategic Goal Advancement:

Provides up to date radios with greater reliability and functionality than current stock.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$220,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$220,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$220,000	\$0	\$0	\$0	\$0

ADOPTED ANNUAL BUDGET FY 2021

PUBLIC SAFETY PROJECTS

	Public Safety Staffing Plan				
Project Number:	39				
Project Status:	Funded				
Project Driver:	Strategic Plan/Commission Priority	TRUCK A			
Project Score:	21	41 . 42			
Estimated Useful Life:	Various	LARCO FIRE RESOURCE FIRE			
Additional FTEs:	16				

Strategic Goal:

2.2.2. - Address community public safety issues using proactive tools and methods

Project Description:

During the FY 2016 budget process the City Commission approved a five-year Public Safety Staffing Plan (FY 2016 – FY 2020) that addresses staffing needs in the Code Enforcement Division of Community Development, Police, and Fire Rescue Departments. The City later extended the time horizon to complete the staffing plan by FY 22 to accommodate fund balance policy goals. For the remainder of the plan 7 additional FTEs are scheduled to be added: 6 Police Officers, 6 and 1 Code Enforcement Officer. Additionally, the plan involves converting three Firefighter/EMT positions to Firefighter/Paramedic positions. Police Officers will help address community policing issues and general patrol of the city that is increasing in size due to annexation.

Strategic Goal Advancement:

By providing the staffing levels to take initiative and solve issues while they are small before they grow and force the City to respond the matter.

Revisions from Previous Year:

The Additional Code Enforcement Officer that was planned for the City's anticipated new Tax Increment Financing District in the Clearwater-Largo Road Community Redevelopment Agency in FY 2021 has been removed. The City is still in the finding of necessity phase for the new TIF district so funding is unavailable.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$441,900	\$419,200	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$308,100	\$278,800	\$0	\$0	\$0
Capital Expenditures	\$133,800	\$140,400	\$0	\$0	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$133,800	\$140,400	\$0	\$0	\$0
001 - (001) General Fund	\$308,100	\$278,800	\$0	\$0	\$0



		Firefighter Escape Device Replacement
Project Number:	96	
Project Status:	Funded	
Project Driver:	Capital Renewal	TRUCK A
Project Score:	22	
Estimated Useful Life:	5 years	
Additional FTEs:	-	

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

Project Description:

This project involves the replacement of approximately 150 firefighter escape devices, which enables firefighters to escape from upper floors during a rapid fire event, should the need arise. The existing firefighter escape equipment was purchased in FY 2016. In FY 2021 the equipment will be 5 years old and in need of replacement in accordance with the National Fire Protection Association (NFPA) standards.

Strategic Goal Advancement:

Provides up to date equipment in line with professional standards.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$100,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$100,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$100,000	\$0	\$0	\$0	\$0

Recreation Projects



		Fencing Replacement, multi-year
Project Number:	42	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	14	
Estimated Useful Life:	15-20 years	
Additional FTEs:	-	

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$150,000	\$115,000	\$80,000	\$100,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$150,000	\$115,000	\$80,000	\$100,000	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$150,000	\$115,000	\$80,000	\$100,000	\$0

ADOPTED ANNUAL BUDGET FY 2021

RECREATION PROJECTS

		Playground Replacement
Project Number:	43	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	18	
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, Merry-go-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:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$174,000	\$85,000	\$0	\$29,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$174,000	\$85,000	\$0	\$29,000	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$163,000	\$0	\$0	\$0	\$0
001 - (001) General Fund	\$11,000	\$85,000	\$0	\$29,000	\$0

Stormwater Projects

STORMWATER PROJECTS

	Church Creek Drainage	e Improvements Phase II and III
Project Number:	55	LANA MANDA
Project Status:	Funded	THE REAL PROPERTY AND A DECEMBER OF A DECEMB
Project Driver:	Capital Renewal	
Project Score:	33	
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 Rd on the west, and Wilcox Rd 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:

Funding was added for Phase II Construction in FY 2024 and for Phase III Design in FY2025.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$1,750,000	\$175,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$1,750,000	\$175,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$1,750,000	\$0
210 - (210) Stormwater Fund	\$0	\$0	\$0	\$0	\$175,000



	Neighborhood Stre	ets – Pocahontas Dr (TR16)
Project Number:	159	LANA MATIN
Project Status:	Funded	SAME MULLING
Project Driver:	Capital Renewal	
Project Score:	22	
Estimated Useful Life:	20 Years	
Additional FTEs:	-	

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:

Added funding for design in 2023, and construction in 2024.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$1,061,000	\$5,508,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$1,061,000	\$5,508,000	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST)					
Fund	\$0	\$0	\$746,000	\$3,837,000	\$0
401 - (401) Wastewater Operations Fund	\$0	\$0	\$315,000	\$1,671,000	\$0

STORMWATER PROJECTS

Annual Stormwater Pipe Replacement Program

Project Number:	186	HARANA MALINA
Project Status:	Funded	
Project Driver:	Service Demand Growth	
Project Score:	23	
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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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					
210 - (210) Stormwater Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



		Venetian Gardens Drainage Improvements
Project Number:	188	Maria Maria
Project Status:	Funded	STATES STATES
Project Driver:	Capital Renewal	
Project Score:	24	
Estimated Useful Life:	50 Years	
Additional FTEs:	-	
		Self and the self of the self

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$118,000	\$1,764,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$118,000	\$1,764,000	\$0	\$0
Subtotal Total By Fund					
210 - (210) Stormwater Fund	\$0	\$118,000	\$618,000	\$0	\$0
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$410,000	\$0	\$0
200 - (200) County Gas Tax (CGT) Fund	\$0	\$0	\$736,000	\$0	\$0

STORMWATER PROJECTS

	Clearwater Largo Ro	Best Management Practices
Project Number:	197	ALL
Project Status:	Funded	ALLENSA MULTING
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	25	
Estimated Useful Life:	50 Years	
Additional FTEs:	-	
		and the second sec

Strategic Goal:

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

Project Description:

The Clearwater-Largo Road Drainage District Study update, completed in 2013, proposed best management practice (BMP) alternatives to address areas that experienced significant flooding during seasonal summer rains and to comply with National Pollutant Discharge Elimination System (NPDES) regulations. Seven of the proposed BMP alternatives, listed below, were identified for implementation based on jurisdictional considerations and general feasibility and include replacement or new construction of curb and gutter, swales, inlets, ponds and pipes. - At 10th Ave NW - curb & gutter replacement and swale - From Beverly Ave NW to 15th Ave NW - curb & gutter replacement and swale - At 16th Ave NW - replace inlet cover and curb & gutter - At New York & New Jersey Streets - inlet improvements - 13th Ave NW at Pinellas Trail – swale extension with culverts - Stremma Rd and 4th Street NW – swale & pipe improvements - 4th St & 8th Ave NW – water treatment pond

Strategic Goal Advancement:

This project will provide improved flood protection along Clearwater Largo Road.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$131,600	\$406,300	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$131,600	\$406,300	\$0	\$0	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$131,600	\$406,300	\$0	\$0	\$0



	Allens Creek Best Mana	agement Practices Implementation
Project Number:	199	MANA MALINA
Project Status:	Funded	STATES A MICHINE
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	25	
Estimated Useful Life:	50 Years	
Additional FTEs:	-	
		A CARLON CALLARY AND A CALL

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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$0	\$466,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$466,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$0	\$466,000

STORMWATER PROJECTS

	Starkey Road Basin Best Ma	anagement Practices Implementation
Project Number:	200	ALLAND ALLAND
Project Status:	Funded	AND MULTING
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	25	
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 at Starkey Road on Channel 10 near the East Bay Oaks Mobile Home Community and at Lake Palms Drive on Channel 10 combined with regrading the south-flowing tributary ditch west of Dahlia Place and Gardenia Place to expand the bottom width and recreate a positive ditch bottom gradient. New inlet/collection structures between the Dahlia Place and Gardenia Place cul- de- sac roadway are also proposed to fully convey roadway runoff through the collector system without overflow down driveways. The previous study provided a general evaluation of the drainage issues, but further evaluation is required as part of this project to fully address the drainage issues.

Strategic Goal Advancement:

This project will prevent flooding and damage, enhance water quality, and improve maintenance and operation access.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$280,000	\$864,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$280,000	\$864,000	\$0	\$0	\$0
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$280,000	\$864,000	\$0	\$0	\$0



	Alum Replaceme	ent Alternative Evaluation
Project Number:	215	LANA MANA
Project Status:	New	ALLEN MULTING
Project Driver:	Regulatory Compliance	AND SEA MHOMEDIA
Project Score:	25	
Estimated Useful Life:	50 years	
Additional FTEs:	-	

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 includes the evaluation of treatment alternatives and recommendations for the implementation of a new treatment plan and demolition of the existing treatment facility.

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. Results of the study will then be used to create a capital project in a future year.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$190,000	\$0	\$0	\$0	\$200,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$190,000	\$0	\$0	\$0	\$200,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$190,000	\$0	\$0	\$0	\$200,000

Technology Projects

1



	Computer Server Replacement								
Project Number:	60								
Project Status:	Funded	All Banantes Banantes							
Project Driver:	Capital Renewal								
Project Score:	21								
Estimated Useful Life:	5 Years								
Additional FTEs:	-								

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:

Cost estimates are updated annually based on market prices.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$225,000	\$135,000	\$150,000	\$120,000	\$300,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$225,000	\$135,000	\$150,000	\$120,000	\$300,000
Subtotal Total By Fund					
001 - (001) General Fund	\$160,000	\$105,000	\$150,000	\$120,000	\$300,000
401 - (401) Wastewater Operations Fund	\$0	\$30,000	\$0	\$0	\$0
209 - (209) Construction Services Fund	\$65,000	\$0	\$0	\$0	\$0

TECHNOLOGY PROJECTS

	Data Network Switch Replacement								
Project Number:	139								
Project Status:	Funded	Andreas and Andreas and Andreas An Andreas Andreas And							
Project Driver:	Capital Renewal								
Project Score:	17								
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:

This project includes the replacement of all network switches on the main City data and voice network and the Library Patron network. Switches are the connecting points for the City's wired and wireless network infrastructure, as well as for Voice over IP (VOIP) phone service. There are currently 95 peripheral (end point) switches that route digital traffic throughout the City and Library networks. There is a larger core switch at the Data Center that serves as a main connecting point which will be replaced by stackable switches.

Strategic Goal Advancement:

Networking hardware is the foundation for all technology and software that is built upon it. It is necessary for any modern, evolving technology.

Revisions from Previous Year:

Cost estimates are updated annually based on market prices.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Project Total	\$400,000	\$0	\$0	\$0	\$0	
Subtotal Total By Expenditure Type						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	\$400,000	\$0	\$0	\$0	\$0	
Subtotal Total By Fund						
001 - (001) General Fund	\$400,000	\$0	\$0	\$0	\$0	



Storage Area	Network (SAN) Replacement
01	
unded	And Andreas Statement
apital Renewal	
6	
0	
ι 	01 unded apital Renewal 5

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

Project Description:

The City currently has a HP 3Par Storage Area Network (SAN) device that is reaching the end of it's supported life. The SAN currently supports disk storage needs for the City's Virtual Machine (VM) infrastructure, the City's Mac Network, and other functions including City data backup and recovery. The current SAN contents will need to be migrated to the new device after installation. Purchase will include equipment and implementation services.

Strategic Goal Advancement:

Data storage demands will grow as technology advances and creates more program data, video, and images.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Project Total	\$0	\$150,000	\$0	\$0	\$0	
Subtotal Total By Expenditure Type						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	\$0	\$150,000	\$0	\$0	\$0	
Subtotal Total By Fund						
001 - (001) General Fund	\$0	\$150,000	\$0	\$0	\$0	

TECHNOLOGY PROJECTS

Office 365 & Windows Delivery - Phase I							
Project Number:	202						
Project Status:	Funded						
Project Driver:	Strategic Plan/Commission Priority						
Project Score:	7						
Estimated Useful Life:	N/A						
Additional FTEs:	-						

Strategic Goal:

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

Project Description:

This is now a 3 year phased project (FY20, FY21 & FY22) signaling a departure from the desktop delivery methodology deployed by the IT dept over the past two decades. Scope includes Office 365 as well as Windows operating system delivery to all user endpoints. Professional Consulting Services for Windows architecture design and transition will be needed. The goal of this project remains the delivery of a seamless user experience for the use of Microsoft Office products city-wide. This transition was identified as a recommendation from one of the City's Strategic Plan projects, needed for improving collaboration with outside agencies, to aid in recruiting and retaining employees, and assumes that staff will be more productive due to their familiarity with a standard office product and a better integrated environment.

Strategic Goal Advancement:

Improved delivery and interoperability of technology tools.

Revisions from Previous Year:

Includes phasing, with an entirely different scope and approach that includes Office 365

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$1,280,800	\$910,800	\$885,900	\$770,200	\$871,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$1,223,800	\$900,800	\$875,900	\$759,900	\$861,000
Capital Expenditures	\$57,000	\$10,000	\$10,000	\$10,300	\$10,300
Subtotal Total By Fund					
001 - (001) General Fund	\$1,096,200	\$741,200	\$716,300	\$630,600	\$701,700
401 - (401) Wastewater Operations Fund	\$46,500	\$56,500	\$56,500	\$46,500	\$56,500
500 - (500) Solid Waste Fund	\$46,500	\$56,500	\$56,500	\$46,500	\$56,500
209 - (209) Construction Services Fund	\$23,300	\$28,300	\$28,300	\$23,300	\$28,300
210 - (210) Stormwater Fund	\$68,300	\$28,300	\$28,300	\$23,300	\$28,300



Enterprise Technology Capital Funding							
Project Number:	206						
Project Status:	Funded	Contraction of the second seco					
Project Driver:	Strategic Plan/Commission Priority						
Project Score:	N/A						
Estimated Useful Life:	5 Years						
Additional FTEs:	-						

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

Project Description:

The City is proposing the creation of an Enterprise Technology Capital Project Fund. A capital project fund is used in governmental accounting to track multiple financial resources used to acquire and/or construct major capital assets. The City currently utilizes this methodology for major infrastructure projects (roads and wastewater capital). As the City continues to grow and modernize, technology needs also grow. In an effort to support operational efficiency, the City needs to proactively plan for ongoing technology capital needs, and focus on finding enterprise-wide (all city operations) technology solutions. Currently funded enterprise technology projects include the ERP and Windows Operating System Project. Future needs include: document management, project management, and replacement of existing enterprise systems when they are no longer supported (Land Management, Asset Management, Telephone System).

Strategic Goal Advancement:

Provides a financial planning mechanism to ensure funds available for large technology investments.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Project Total	\$0	\$0	\$0	\$0	\$200,000	
Subtotal Total By Expenditure Type						
Operating Expenditures	\$0	\$0	\$0	\$0	\$200,000	
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
Subtotal Total By Fund						
001 - (001) General Fund	\$0	\$0	\$0	\$0	\$140,000	
500 - (500) Solid Waste Fund	\$0	\$0	\$0	\$0	\$20,000	
210 - (210) Stormwater Fund	\$0	\$0	\$0	\$0	\$10,000	
209 - (209) Construction Services Fund	\$0	\$0	\$0	\$0	\$10,000	
401 - (401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$20,000	

ADOPTED ANNUAL BUDGET FY 2021

TECHNOLOGY PROJECTS

	Police Software System Replacement							
Project Number:	220							
Project Status:	New Intergovernmental							
Project Driver:	Regulatory Compliance							
Project Score:	N/A							
Estimated Useful Life:	20 years							
Additional FTEs:	-							

Strategic Goal:

2.2.2. - Address community public safety issues using proactive tools and methods

Project Description:

The purpose of this project is to replace the police software system (implemented in 2006), currently provided by the vendor Central Square, because the vendor will no longer be supporting future development and will be sunsetting the platform. There is a possible intergovernmental opportunity to implement a public safety platform that could be used by Pinellas County Sheriff's Office and other municipalities. Several law enforcement agencies within Pinellas County will be faced with potentially replacing their Computer Aided Dispatch (CAD) Software Systems; Mobile Field Reporting (MFR) Software Systems, and Records Management Systems (RMS). The Pinellas Chief's of Police have discussed the possibility of identifying a single vendor that would be able to fulfill the individual needs of each law enforcement agency and allow their systems to share information. This real time sharing of information through a single software vendor would make intelligence gathering, intelligence sharing and dissemination of records more efficient for all involved agencies and the public at large.

Strategic Goal Advancement:

A new police software solution will maintain modern tools and process for the Largo Police Department which will increase the effectiveness and efficiency of safety services provided to the Largo community. The cost estimate at this time is based on a reasonable inflation of costs from the software systems purchased in 2006 for \$3 million. We are estimating the cost would be between 3-5 million. Pinellas law enforcement agencies have just begun creating a baseline of information and needs to provide to potential vendors. Once suitable vendors are identified, a closer estimate of cost can be determined. The cost for software replacement will be borrowed and debt service scheduled.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Subtotal Total By Fund					
001 - (001) General Fund	\$0	\$500,000	\$500,000	\$500,000	\$500,000

Vehicles Projects



LABGO POLICE DEPARTM

ADOPTED ANNUAL BUDGET FY 2021

VEHICLES PROJECTS

Public Works Vehicles

Project Number:	65	
Project Status:	Funded	
Project Driver:	Capital Renewal	A Standard Ni
Project Score:	N/A	
Estimated Useful Life:	Variable	
Additional FTEs:	-	

Strategic Goal:

1.2.1. - Exercise strategic financial decision-making that preserves long-term financial health

Project Description:

This project constitutes the vehicles within the City's fleet assigned to the Public Works 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. 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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$2,902,400	\$4,917,400	\$3,893,700	\$2,437,300	\$3,932,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,902,400	\$4,917,400	\$3,893,700	\$2,437,300	\$3,932,500
Subtotal Total By Fund					
210 - (210) Stormwater Fund	\$183,800	\$1,894,800	\$1,866,600	\$1,058,700	\$1,024,100
001 - (001) General Fund	\$534,100	\$266,900	\$702,100	\$62,200	\$31,500
500 - (500) Solid Waste Fund	\$2,149,900	\$2,755,700	\$1,325,000	\$1,316,400	\$2,876,900



		RPA Vehicles
Project Number:	66	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	N/A	All and a second s
Estimated Useful Life:	Variable	
Additional FTEs:	-	Conturbase of the second secon

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$143,900	\$340,300	\$280,200	\$331,700	\$332,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$143,900	\$340,300	\$280,200	\$331,700	\$332,500
Subtotal Total By Fund					
001 - (001) General Fund	\$143,900	\$340,300	\$230,000	\$278,900	\$332,500
540 - (540) Golf Course Fund	\$0	\$0	\$50,200	\$52,800	\$0

ADOPTED ANNUAL BUDGET FY 2021

VEHICLES PROJECTS

		IT Vehicles
Project Number:	68	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	N/A	
Estimated Useful Life:	Variable	
Additional FTEs:	-	Confuture largo

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$12,100	\$29,300	\$57,800
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$12,100	\$29,300	\$57,800
Subtotal Total By Fund					
001 - (001) General Fund	\$0	\$0	\$12,100	\$29,300	\$57,800



		Community Development Vehicles
Project Number:	69	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	N/A	A CONTRACTOR OF
Estimated Useful Life:	Variable	
Additional FTEs:	-	Contractor of the second secon

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$105,300	\$37,200	\$107,100	\$76,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$105,300	\$37,200	\$107,100	\$76,300
Subtotal Total By Fund					
001 - (001) General Fund	\$0	\$33,500	\$0	\$107,100	\$41,500
209 - (209) Construction Services Fund	\$0	\$71,800	\$37,200	\$0	\$34,800

VEHICLES PROJECTS

Environmental Services Vehicles

Project Number:	70	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	N/A	
Estimated Useful Life:	Variable	
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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Project Total	\$163,500	\$665,000	\$566,500	\$354,500	\$871,900	
Subtotal Total By Expenditure Type						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	\$163,500	\$665,000	\$566,500	\$354,500	\$871,900	
Subtotal Total By Fund						
401 - (401) Wastewater Operations Fund	\$163,500	\$665,000	\$566,500	\$354,500	\$871,900	



	Fire Rescue Vehicles							
Project Number:	71							
Project Status:	Funded							
Project Driver:	Capital Renewal	TRUCK A						
Project Score:	N/A							
Estimated Useful Life:	Variable	LIARCO FIRE RESCUE						
Additional FTEs:	-							

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.

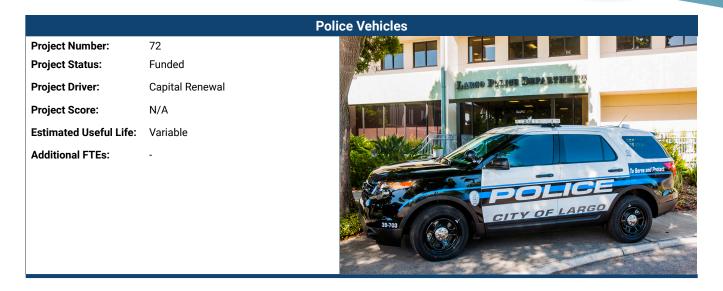
Revisions from Previous Year:

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$2,978,000	\$1,887,000	\$1,352,000	\$543,000	\$2,541,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,978,000	\$1,887,000	\$1,352,000	\$543,000	\$2,541,000
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$2,978,000	\$1,887,000	\$1,352,000	\$543,000	\$2,541,000

ADOPTED ANNUAL BUDGET FY 2021

VEHICLES PROJECTS



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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$1,549,700	\$1,658,800	\$1,487,500	\$1,986,500	\$2,072,200
Subtotal Total By Expenditure Type					
Operating Expenditures	\$52,500	\$40,000	\$50,000	\$55,000	\$50,000
Capital Expenditures	\$1,497,200	\$1,618,800	\$1,437,500	\$1,931,500	\$2,022,200
Subtotal Total By Fund					
212 - (212) Local Option Sales Tax (LOST) Fund	\$1,542,200	\$1,571,500	\$1,437,500	\$1,931,500	\$2,022,200
001 - (001) General Fund	\$7,500	\$87,300	\$50,000	\$55,000	\$50,000



		Engineering Services Vehicles
Project Number:	136	
Project Status:	Funded	
Project Driver:	Capital Renewal	
Project Score:	N/A	
Estimated Useful Life:	Variable	
Additional FTEs:	-	Contraction of the second seco

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.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$32,900	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$32,900	\$0
Subtotal Total By Fund					
210 - (210) Stormwater Fund	\$0	\$0	\$0	\$32,900	\$0
401 - (401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$0

VEHICLES PROJECTS

Purchase New Vehicle for Childcare Programs

Project Number:	219
Project Status:	New
Project Driver:	Performance/Cost Improvement
Project Score:	N/A
Estimated Useful Life:	7-10 years
Additional FTEs:	-



Strategic Goal:

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

Project Description:

The Recreation, Parks and Arts Department currently leases a 25 passenger mini-bus to provide transportation for the childcare program at Highland Recreation Complex during the school year and one teen camp during the summer. The lease is for three years, and the City renewed the lease agreement in June 2019. The current vehicle is not a city-owned vehicle, however, the City is responsible for maintenance and repairs on it. If the City purchases the vehicle, there is more flexibility in the management of its maintenance and life-cycle. Staff evaluated the cost and benefits of a leased vehicle versus a city-owned vehicle and determined that there are more benefits to owning the vehicle.

Strategic Goal Advancement:

One of the biggest benefits is that the City vehicle can be wrapped and branded like all of the current vehicles used for childcare programs. The mini-bus is white with the City logo and numbering. However, beginning in FY 2020, all of the vans used for childcare will be wrapped to brand the childcare programs and make them more noticeable in the community and at the schools they serve.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$75,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$75,000	\$0	\$0	\$0
Subtotal Total By Fund					
001 - (001) General Fund	\$0	\$75,000	\$0	\$0	\$0

Wastewater Projects

1



WASTEWATER PROJECTS

	WWRF Deep Injection W	/ell Effluent Disposal Alternative Project
Project Number:	77	
Project Status:	New	and the second second
Project Driver:	Regulatory Compliance	
Project Score:	26	
Estimated Useful Life:	50 years	R R G O
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 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 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 FY 2018. It should also be noted that a previous study, conducted by Hazen and Sawyer, concluded that expansion of the City's 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 a number of years. The Deep Injection Well, 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 Deep Injection Well alternative would also provide the capacity to handle excess flow during the wet season. Well capacity can range from 8 to 15 million gallons per day(MGD). It is recommended two wells be initially constructed on the City owned WWRF property to handle the 18 MGD permitted average daily flow. An offsite third well and storage tank could be required in the future should the first two wells not be sufficient. Design funding for potentially two (2) Deep Injection Wells is proposed for FY 2021 and construction will be contingent upon the availability of \$20,000,000 in future wastewater funding.

Strategic Goal Advancement:

Diverting a significant volume of the WWRF effluent from Old Tampa Bay lowers the nutrient load improving the health of that water body.

Revisions from Previous Year:

Project was previously unfunded.



FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$3,500,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$3,500,000	\$0	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$0	\$3,500,000	\$0	\$0	\$0

WASTEWATER PROJECTS

LS 2 Service Area I&I Abatement

Project Number:	98	
Project Status:	Funded	and the second second
Project Driver:	Regulatory Compliance	
Project Score:	26	
Estimated Useful Life:	25 years	RUU
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 2 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. Due to the size of the basin, staff segmented the project into four phases that span FY 2018 - FY 2021.

Strategic Goal Advancement:

Comprehensive rehabilitation of Lift 2 basin's collection system.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$5,500,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$5,500,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$5,500,000	\$0	\$0	\$0	\$0



	LS 19 & 2 Sub	Basin 4 Service Areas I&I Abatement
Project Number:	109	
Project Status:	Funded	and the second s
Project Driver:	Regulatory Compliance	
Project Score:	26	
Estimated Useful Life:	25 years	R B G U
Additional FTEs:	-	

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 (SSO's) 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 FY 2021, an engineering consultant will implement a preliminary engineering analysis that involves identification of storm water 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 out due to funding availability. Originally scheduled for FY2021/2022, this project has been shifted to FY2025/2026.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Project Total	\$0	\$0	\$0	\$0	\$199,900	
Subtotal Total By Expenditure Type	Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	\$0	\$0	\$0	\$0	\$199,900	
Subtotal Total By Fund						
401 - (401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$199,900	

WASTEWATER PROJECTS

LS 3 Service Area I&I Abatement

Project Number:	110	
Project Status:	Funded	and the second second
Project Driver:	Regulatory Compliance	
Project Score:	26	
Estimated Useful Life:	25 years	R B G O
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 I/I abatement improvements will take place. The following sequence is planned for the two phases: FY 2022 Phase 1: Consulting services Inflow and Infiltration 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:

Advanced funding by one fiscal year due to re-prioritization of I&I projects.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$200,000	\$4,000,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$200,000	\$4,000,000	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$0	\$200,000	\$4,000,000	\$0	\$0



	Lift Statio	n(s) Flood Plain Mitigation
Project Number:	172	
Project Status:	Funded	and the second second
Project Driver:	Regulatory Compliance	
Project Score:	24	
Estimated Useful Life:	30 years	R B G O
Additional FTEs:	-	

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

Project Description:

A number of the Wastewater Reclamation Facility (WWRF) sanitary sewer lift stations are in the flood plain. Continuity of operations of these lift stations is at risk during high rain and/or flooding events. This project included a consultant Preliminary Engineering Basis of Design in FY 2019 and a consultant design in FY 2020 to raise critical infrastructure above the flood plain at Lift Stations 19, 26, 41, 47. 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 2021. The cost estimate for the construction phase will be updated subsequent to the completion of the design. Mitigation of flood plain risk not only ensures continuity of lift station operations, it also reduces risk of sanitary sewer overflows.

Strategic Goal Advancement:

N/A

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$3,150,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,150,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$3,150,000	\$0	\$0	\$0	\$0

ADOPTED ANNUAL BUDGET FY 2021

WASTEWATER PROJECTS

	Lift S	Station 1 Demolition
Project Number:	195	
Project Status:	Funded	and the second second
Project Driver:	Performance/Cost Improvement	
Project Score:	17	
Estimated Useful Life:	N/A	R B G U
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 the original lift station 1. A new lift station 1 has been constructed as part of a previous sanitary sewer expansion project.

Strategic Goal Advancement:

Current level of service will be maintained by the newly constructed replacement lift station 1.

Revisions from Previous Year:

The addition of \$175,000 in FY 2021, for a grand total of \$350,000. The added funding will allow for the full removal of the decommissioned lift station. This will allow the City to vacate a portion of a sanitary sewer easement. Vacating the easement will remove all responsibility from the City for the easement area, and it will restore full property rights to the property owner. They would be able to use the easement area for any purpose allowed by the City's Comprehensive Development Code, and other regulating authorities.

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$350,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$350,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$350,000	\$0	\$0	\$0	\$0



	New Poly	mer System for Biosolids
Project Number:	208	
Project Status:	New	and the second second
Project Driver:	Performance/Cost Improvement	
Project Score:	N/A	
Estimated Useful Life:	15 years.	R B G O
Additional FTEs:	-	

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

Project Description:

The current polymer dosing system in Biosolids is outdated and beyond its useful life. Both of the units are >20 years old and the manufacturers are no longer in business. We need to replace the two polymer dosing units with two new units. There have been discussions with the county about regionalizing biosolids processing. If that happens, we will continue dewatering which will require polymer addition. The new equipment will remain useful to us.

Strategic Goal Advancement:

The current polymer systems are outdated. The current polymer dosing strategy is not up to date with technology. The new system will offer automation. The current dosing is changed by hand and not automatically changed based on flow. The new system will also offer two stage polymer aging which is important to using the correct amount of polymer.

Revisions from Previous Year:

N/A

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$275,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$275,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$275,000	\$0	\$0	\$0	\$0

ADOPTED ANNUAL BUDGET FY 2021

WASTEWATER PROJECTS

	Lift Si	tation 30 Elimination
Project Number:	210	
Project Status:	New	
Project Driver:	Performance/Cost Improvement	
Project Score:	27	
Estimated Useful Life:	50 years	A B LO
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 FY 2025. Engineering Services staff will program construction funding in FY 2026 during FY 2022-2026 CIP development. Design costs are estimated at \$85,000. Construction costs are estimated at \$415,000. These upfront capital cost 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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$0	\$85,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$85,000
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$85,000



		Lift Station 24 Force Main Replacement
Project Number:	211	
Project Status:	New	and the second second
Project Driver:	Capital Renewal	
Project Score:	26	
Estimated Useful Life:	50 years	R B G U
Additional FTEs:	-	

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 is fully developed. The existing force main will be flushed and left in place as a back-up for the new force main. Design funding will be programed into FY 2025. Construction funding will be programed into the FY 2022 - 2026 CIP development. Design cost are estimated at \$75,000. Construction costs are estimated at \$310,000.

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

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$0	\$0	\$0	\$0	\$75,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$75,000
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$75,000

WASTEWATER PROJECTS

Pinellas County - West Bay Drive Complete Streets Joint Project Agreement

Project Number:212Project Status:New IntergovernmentalProject Driver:Capital RenewalProject Score:N/AEstimated Useful Life:50 yearsAdditional 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 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 2021 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:



FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$621,000	\$5,360,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$621,000	\$5,360,000	\$0	\$0	\$0
Subtotal Total By Fund					
401 - (401) Wastewater Operations Fund	\$299,000	\$3,077,000	\$0	\$0	\$0
215 - (215) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$316,000	\$2,184,000	\$0	\$0	\$0
218 - (218) Tree Impact Fee Fund	\$6,000	\$99,000	\$0	\$0	\$0

Unfunded Projects

Unfunded Facilities Projects

ADOPTED ANNUAL BUDGET FY 2021

UNFUNDED FACILITIES PROJECTS

City Logistics Warehouse Construction

Project Number:	2
Project Status:	Unfunded
Project Driver:	Performance/Cost Improvement
Project Score:	20
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:



Biosolids Process Improvements and Building Hardening			
Project Number:	13		
Project Status:	Unfunded		
Project Driver:	Capital Renewal		
Project Score:	23		
Estimated Cost:	\$12,000,000		
Estimated Useful Life:	35 years		
Additional FTEs:	-		

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:

UNFUNDED FACILITIES PROJECTS

Southwest Recreation Outdoor Restroom ReplacementProject Number:100Project Status:UnfundedProject Driver:Capital RenewalProject Score:21Estimated Cost:\$400,000Estimated Useful Life:40Additional 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:



Highland Recreation Center Generator			
Project Number:	142		
Project Status:	Unfunded Grant-seeking/eligible		
Project Driver:	Strategic Plan/Commission Priority		
Project Score:	18		
Estimated Cost:	\$250,000		
Estimated Useful Life:	20 years		
Additional FTEs:	-		

2.3.2. - Ensure City services are provided during and after an emergency event

Project Description:

After Hurricane Irma, the necessity became clear for a secondary employee/family shelter. The Highland Recreation Center is well suited to serve as a shelter, but does not currently have a generator on site. During construction, the contractor set aside space for emergency power equipment, so this budget amount is for the purchase and installation of a generator. The City submitted an appropriations request with the Florida State Legislature for this project, and will also pursue grant funds if an annual state appropriation is not awarded.

Strategic Goal Advancement:

Provide a survivable shelter for employees/families with improved facilities.

Revisions from Previous Year:

Unfunded Mobility Projects



	CRD Neighborhood S	Streets - 10th St NW Extension
Project Number:	31	
Project Status:	Unfunded	a trade a second field of the
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	
Estimated Cost:	\$295,000	A DE CONTRACTOR OF THE OWNER OF
Estimated Useful Life:	N/A	
Additional FTEs:	-	

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:

UNFUNDED MOBILITY PROJECTS

		Unpaved Roads
Project Number:	35	
Project Status:	Unfunded	and the second sec
Project Driver:	Capital Renewal	
Project Score:	20	
Estimated Cost:	\$2,970,000	and the second se
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:



	142nd Ave N/16th	Ave SW Multimodal Connector
Project Number:	133	
Project Status:	Unfunded Intergovernmental	and the second se
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	15	
Estimated Cost:	\$18,000,000	A STATE OF THE OWNER OF THE OWNER OF
Estimated Useful Life:	N/A	
Additional FTEs:	-	

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. Design is proposed for 2023. 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:

UNFUNDED MOBILITY PROJECTS

Community Streets – Tall Pines Dr (SL06)

Project Number:	156
Project Status:	Unfunded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	20
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:



	Neighborhood S	Streets – Valencia Dr (TR02)
Project Number:	158	
Project Status:	Unfunded	A REAL AND A
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	A REAL PROPERTY AND A REAL
Estimated Cost:	\$1,617,000	and the second s
Estimated Useful Life:	20 Years	A CONTRACT OF MAN
Additional FTEs:	-	

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:

UNFUNDED MOBILITY PROJECTS

Neighborhood Streets – Oakdale Lane (TR19)

Project Number:	161
Project Status:	Unfunded
Project Driver:	Strategic Plan/Commission Priority
Project Score:	20
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:



	Neighborhood S	treets – Shore Drive (TR43)
Project Number:	162	
Project Status:	Unfunded	and the second s
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	
Estimated Cost:	\$4,307,000	and the second s
Estimated Useful Life:	20 Years	Real Provide State
Additional FTEs:	-	

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:

UNFUNDED MOBILITY PROJECTS

	Neighborhood Stre	ets – Willowbrook Drive (TR76)
Project Number:	163	
Project Status:	Unfunded	a dealer a second shall be a second
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	A REAL PROPERTY AND A REAL
Estimated Cost:	\$4,356,000	and the second se
Estimated Useful Life:	20 Years	and the second second
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, Drive, Drive, Clencove 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:



	Neighborhood Street	ts – 133rd Avenue North (TR90)
Project Number:	164	
Project Status:	Unfunded	a dealer a second Roll of the
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	
Estimated Cost:	\$1,606,000	A State of the second sec
Estimated Useful Life:	20 Years	A CONTRACT OF ANY
Additional FTEs:	-	

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:

UNFUNDED MOBILITY PROJECTS

	ıU	npaved Alleys
Project Number:	191	
Project Status:	Unfunded	and the second se
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	
Estimated Cost:	\$100,000	All a state and the second
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. F

Revisions from Previous Year:

Unfunded Public Safety Projects

TRUCK

RGO FIRE

49

LARGO

UNFUNDED PUBLIC SAFETY PROJECTS

	Commu	inication Center Additional Consoles
Project Number:	41	
Project Status:	Unfunded	
Project Driver:	Service Demand Growth	LABOD PLICE DEPARTMENT
Project Score:	13	
Estimated Cost:	\$116,000	
Estimated Useful Life:	15 Years	
Additional FTEs:	-	39703 CONTRACTOR

Strategic Goal:

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

Project Description:

The Homeland Security Act of 2002 called for the National Emergency Communications Plan (NECP). The NECP is a long-term program designed to improve the ability of emergency responders to communicate in the event of disasters and attain interoperable communications. In accordance with the Department of Management Services Law Enforcement Communications Plan and Florida's Statewide Communication Interoperability Plan, Pinellas County is implementing a technology upgrade project to convert its 800 MHz communications equipment to Motorola's P25 digital system. The County has purchased the first six Largo dispatch center consoles. In FY 2013, the City purchased the microwave connection equipment required to directly interface with Pinellas County. The City will need an additional 7th console to operate the Communications Center at maximum capacity during emergency situations. The Largo Police Department recommends 8 consoles be available for system redundancies and minimize downtime.

Strategic Goal Advancement:

By providing additional equipment to operate the comm center at full capacity.

Revisions from Previous Year:

Unfunded Recreation Projects

UNFUNDED RECREATION PROJECTS

	Central Park Entrance S	Sign, Landscaping and Art Sculpture
Project Number:	50	
Project Status:	Unfunded	
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	20	
Estimated Cost:	\$225,000	
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:

In FY 2016, parking lot one was redesigned and the roadway into it was reconstructed creating a large green space at the corner of East Bay Drive and Central Park Drive. Largo Central Park does not have any signs that designate it from that direction, which is the main entry way into the park. Staff recommends creating an entry way into the Cultural District that includes Largo Central Park, the Performing Arts Center and the Library. This project is combined with the demolition and reconstruction of the art sculpture in the parking lot to the south of the performing arts center. The entrance should make a statement about Largo and staff recommends utilizing public art as part of the project. The project includes signage, a public art display and surrounding landscaping.

Strategic Goal Advancement:

Provides a clear and notable sign to communicate entrance into the Largo Central Park area.

Revisions from Previous Year:



		Parkland Acquisition
Project Number:	52	
Project Status:	Unfunded	
Project Driver:	Service Demand Growth	
Project Score:	17	
Estimated Cost:	\$2,000,000	
Estimated Useful Life:	N/A	
Additional FTEs:	-	

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:

UNFUNDED RECREATION PROJECTS

Lake Villa Park Boardwalk		
Project Number:	129	
Project Status:	Unfunded	
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	16	
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:



	Recrea	tional Trails Projects
Project Number:	193	
Project Status:	Unfunded	
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	22	
Estimated Cost:	\$1,500,000	
Estimated Useful Life:	15-20 years	
Additional FTEs:	1	

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:

UNFUNDED RECREATION PROJECTS

	McGough Nature Park Boardwalk Replacement		
Project Number:	218		
Project Status:	Unfunded Grant-seeking/eligible		
Project Driver:	Capital Renewal		
Project Score:	N/A	Marca Contractor Contractor	
Estimated Cost:	\$500,000		
Estimated Useful Life:	15-20 years		
Additional FTEs:	-		

Strategic Goal:

2.2.1. - Facilitate healthy lifestyles by providing recreation spaces (parks, trails, greenways) and programming

Project Description:

The project involves the replacement of the boards and railings of the boardwalk along the intercoastal waterway at the McGough Nature Park. The boardwalk is 5,600 square feet, with an additional 700 square feet for 6 "bumpouts" with benches. In FY 2021, funding will be set aside for a construction analysis to determine an accurate project scope with respect to ADA compliance.

Strategic Goal Advancement:

The boardwalk system is coming to the end of its useful life, requiring board replacement throughout. While staff perform routine maintenance to ensure safety, the number of areas that are in need of attention is growing and staff recommend a complete replacement to maintain the integrity of the structure and maintain public access to the boardwalk.

Revisions from Previous Year:

Unfunded Stormwater Projects

UNFUNDED STORMWATER PROJECTS

	Stormwater Retrofit	- Heather Hills (115th St N)
Project Number:	58	LANA MANDA
Project Status:	Unfunded	STATES STOLLEN
Project Driver:	Strategic Plan/Commission Priority	ALL AND
Project Score:	13	
Estimated Cost:	\$550,000	
Estimated Useful Life:	N/A	
Additional FTEs:	-	E THEN LES

Strategic Goal:

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

Project Description:

The purpose of this project is to make improvements to 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:



	Allen's Creek Reg	gional Watershed Management
Project Number:	105	MANA MANA
Project Status:	Unfunded	
Project Driver:	Regulatory Compliance	
Project Score:	26	
Estimated Cost:	\$740,000	
Estimated Useful Life:	N/A	
Additional FTEs:	-	

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 waterbody with a 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:

UNFUNDED STORMWATER PROJECTS

	Starkey Rd Basin Reg	ional Watershed Management
Project Number:	107	LANA MANNA
Project Status:	Unfunded	DISSA MULLING
Project Driver:	Regulatory Compliance	AND SEA MHOME AND
Project Score:	25	
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.). It is highly urbanized and dominated by residential (54 percent) and industrial (12 percent) land uses. Ten out of the seventeen BMPs 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:

The previous "Regional Watershed Management Planning" project was subdivided into individual projects for each watershed.



	Allen's Creek Basin- De	eville Drive Outfall Improvement
Project Number:	124	LAND LAND
Project Status:	Unfunded	SAME MOULEN
Project Driver:	Regulatory Compliance	
Project Score:	25	
Estimated Cost:	\$210,000	
Estimated Useful Life:	50 Years	
Additional FTEs:	-	

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:

UNFUNDED STORMWATER PROJECTS

	Cross Bayou Best Managem	ent Practices Intergovernmental Project
Project Number:	216	MANA MALINA
Project Status:	Unfunded Intergovernmental	STATISA SIGNAL
Project Driver:	Strategic Plan/Commission Priority	ALL AND A
Project Score:	25	
Estimated Cost:	\$0	
Estimated Useful Life:		
Additional FTEs:	-	A REAL PROPERTY AND A REAL

Strategic Goal:

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

Project Description:

The Cross Bayou Basin Watershed Management Plan, completed in 2013, identified Best Management Practices (BMPs) designed to provide flood control and water quality benefits. This project will be a joint project with Pinellas County and is a combination of four BMPs identified in the study. The project proposes improvements to the primary drainage system between Ulmerton Road and 126th Avenue consisting of 1,500 feet of channels and culverts that outfall into Pinebrook Canal. Improvements include a bypass pipe between the two main channels, enlargement of culverts and widening and lining of channels. The study provided a general assessment of the drainage issues but further evaluation is required to fully address flooding concerns. Budgetary information is not currently available due to the following: This project will be led by Pinellas County with the City of Largo participating with a percentage of the project cost. The channel systems need to be re-evaluated for recent improvements, restoration and maintenance activities, design efficiencies and other factors that will be considered in the final recommendations. This will be determined during Pinellas County's PER phase of the project scheduled in FY21.

Strategic Goal Advancement:

Improve capacity of stormwater system for flood control. The systems of pipes and canals no longer can handle water flow from rain events. Methods not finalized but pipe enlargements and canal stabilization are the general strategy to improve drainage capacity of the area and reduce the number of flooding events.

Revisions from Previous Year:

Unfunded Technology Projects



UNFUNDED TECHNOLOGY PROJECTS

	Fiber Optic Da	ta Network Reconfiguration
Project Number:	64	
Project Status:	Unfunded	The second secon
Project Driver:	Strategic Plan/Commission Priority	
Project Score:	16	
Estimated Cost:	\$600,000	
Estimated Useful Life:	20 Years	
Additional FTEs:	-	

Strategic Goal:

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

Project Description:

This project is a multi-phase approach to implementing a survivable fiber optic network communications infrastructure for the City. The purpose of this project is to have a functioning Synchronous Optical Network, or SONET Ring. A SONET Ring is known as a "self healing ring" where two or more transmission paths between network switches are used to digitally cross-connect data transmission points. If there is a break in one line, another line will still be functioning. This is being done in order to create redundant fiber optic connections between key City buildings and ensure sites remain connected to the Data Center in the event of network hardware failure or failure of the fiber optic cabling.

Strategic Goal Advancement:

Ensures continuation of city services in the event of a failure in part of the City's network

Revisions from Previous Year:

Final 2 phases include undergrounding the existing aerial fiber between the Data Center and the Streets & Stormwater Building (\$150K), as well as establishing the fiber connection between the Streets & Stormwater Building and the Community Center to complete the Ring (\$450K). The City has invested \$500,000 in prior project phases with the total estimated project cost for the final two phases equally \$600,000.

Unfunded Vehicles Projects

LABGO POLICE DEPARTM

THE REAL PROPERTY OF

UNFUNDED VEHICLES PROJECTS

Mobile Command Vehicle Replacement

Project Number:	209	
Project Status:	Unfunded	
Project Driver:	Performance/Cost Improvement	
Project Score:	N/A	1
Estimated Cost:	\$1,200,000	
Estimated Useful Life:	20 Years	M - MOBILE
Additional FTEs:	-	



Strategic Goal:

2.2.2. - Address community public safety issues using proactive tools and methods

Project Description:

Replace current mobile command vehicle which was purchased in 1998. The current vehicle is not equipped or efficient for modern deployment purposes. The current vehicle has maintenance concerns which put it out of service on a regular basis. Modern vehicles are more equipped with technology and functional advancements for efficient modern deployments. Alternatives to the 1998 Blue Bird Bus currently used for the mobile command vehicle are being researched. A final analysis will be completed to provide the most efficient vehicle(s) to purchase in order to meet the demands of modern uses of a mobile command vehicle.

Strategic Goal Advancement:

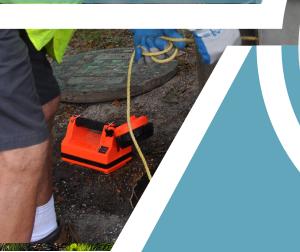
Modern mobile command vehicles are often used in major crime scenes, major incidents, special events and disaster relief efforts. The use of a mobile command vehicle(s) equipped with modern technology and functional advancements provide a more effective response in dealing with the aforementioned public safety concerns.

Revisions from Previous Year:

The replacement of the current Mobile Command Vehicle (Blue Bird Bus) has been in the vehicle replacement project plan for many years. The actual replacement has not occurred as the police department has spent money and effort to make the vehicle last as long as possible. It is clear that the current vehicle has exhausted its effective benefit for modern times and modern deployment purposes.

Unfunded Wastewater Projects

1



UNFUNDED WASTEWATER PROJECTS

	Interceptor Byp	ass Lift Station and Force Main
Project Number:	196	
Project Status:	Unfunded	and the second second
Project Driver:	Performance/Cost Improvement	
Project Score:	18	
Estimated Cost:	\$8,000,000	A BUU
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 reduce sanitary sewer overflows. The lower flows result in an acceleration of sediment buildup in the pipe. This has required more frequent cleaning. 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:



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:

Account Number:

A system of numbers used to categorize or group accounting transactions into common areas, such as salaries, rent, and utilities expenses. Account numbers are the numerical equivalent of descriptive terms. For example, the number .12 represents the account number for regular salaries.

Accounting procedures:

All processes which identify, record, classify and summarize financial information to produce financial records.

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.

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.

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 containing 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, and 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.

Program:

A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a subunit of a department. A departmental budget utilizes the separate program budgets as its basic component.

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 be 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.