



City of Largo, Florida

ADOPTED ANNUAL BUDGET FISCAL YEAR 2022



OPERATING
AND
CAPITAL IMPROVEMENTS BUDGET
October 1, 2021



City of Largo Mayor and City Commission

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

City Manager Henry P. Schubert

Assistant City Manager Margaret Paluch

City Attorney

Alan S. Zimmet

City Clerk
Diane L. Bruner

Executive Leadership Team

Community Development Director, Cheryl Reed
Communications & Engagement Director, Kate Oyer
Engineering Services Director, Jerald Woloszynski
Environmental Services Director, Irvin Kety
Finance Director, Kimball Adams
Human Resources Director, Susan K. Sinz
Information Technology Director, Dan Penning
Fire Chief, Chad Pittman
Library Director, Casey B. McPhee
Performance & Budget Director, Meridy M. Semones
Police Chief, Jeffery K. Undestad
Public Works Director, Matthew York

Performance & Budget Team

Recreation, Parks & Arts Director, Joan M. Byrne

Performance & Budget Manager, Will Payne

Management Analysts, Matthew DiFiore; Sean Lopez; Brooke Bailey

Contracts & Procurement Administrator, Omar Jimenez

Procurement Analyst, Joan Wheaton

Intergovernmental Relation Coordinator, Chris Hawks

Recreation Business Manager, Lara F. Khoury

Treasury Manager, Jared J. Meyer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Largo Florida

For the Fiscal Year Beginning

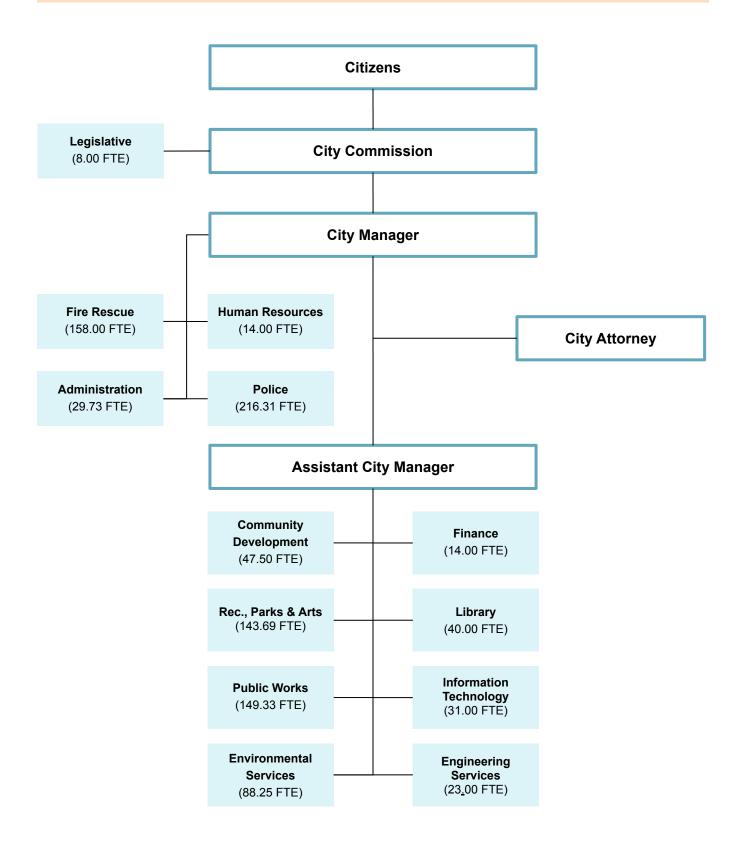
October 01, 2020

Executive Director

Christopher P. Morrill

CITY OF LARGO

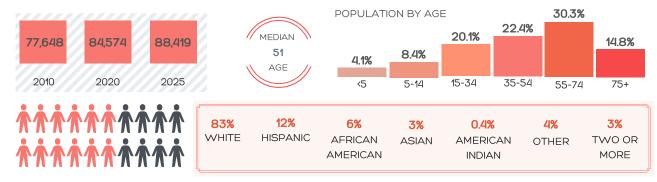
(962.81 FTE)



VI CITY OF LARGO



POPULATION



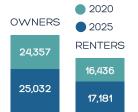
Source: BEBR 2020, ESRI 2020

HOUSEHOLDS



FAMILIES AVERAGE HOUSEHOLDS HOUSEHOLD SIZE

Source: ESRI 2020, Stellar MLS 2020





INCOME



Source: ESRI 2020



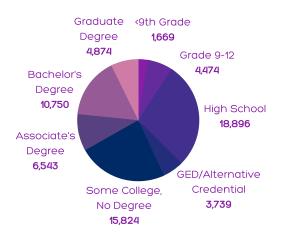
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EDUCATION



Source: ESRI 2020

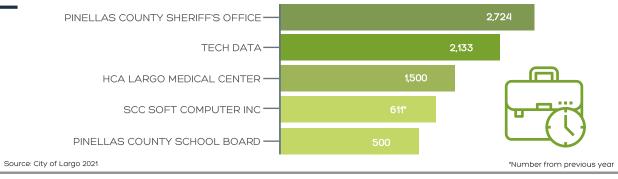




LARGO EMPLOYMENT BY INDUSTRY

	Industries (ALL) Agriculture & Mining Construction Manufacturing Trans./Comm./Public Utilities	TOTAL ESTABLISHMENTS 3,966 10 229 145 114	TOTAL EMPLOYEES 44,271 35 1,465 1,783 1,816	41,015 LABOR FORCE	38,091 EMPLOYMENT
Unclassified Establishments 519 121 Sources: ESRI 2020, FL DEO 2020	Retail Finance Service Government Unclassified Establishments	572 243 1,950	7,105 1,757 23,903		UNEMPLOYMENT

TOP EMPLOYERS



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

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October 1, 2021

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 2022. This budget has been prepared in accordance with all applicable City, State, and Federal requirements and accounting standards. The total gross expenditures are \$262,553,800 for all funds (962.81 FTE), including \$97,030,000 for the General Fund (705.93 FTE).

Despite the disruption resulting from the global COVID-19 crisis, our resilient team members have remained committed to our values of integrity, passion, collaboration and creativity, which has allowed our organization to stay focused on continuing progress and momentum around the strategic goals adopted by the City Commission. By staying disciplined in our commitment to these goals, the past year saw numerous steps forward for our community and this budget will continue that forward progress. Our workforce continues to grow through organizational development efforts, which are transforming our internal operations that serve as the foundation for making Largo the Community of Choice in Tampa Bay. As an already strong organization, we remain committed to 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. Thank you TeamLargo for your commitment and dedication, which are seen in our collective accomplishments of the past year and outlined below.

Accomplishments in FY 2021

The FY 2021 budget made substantial investments towards community goals. I am proud to report the list of just a few accomplishments below:

- Workday enterprise resource planning (ERP) software and Microsoft 365 implementation, which has and will continue to transform our internal operations.
- Continued investments in mobile technology and other software upgrades to enable the digital transformation of employee work and community customer service.
- Completed a non-represented benefit program analysis to ensure competitiveness in the market.
- City of Largo named a Top Workplace in Tampa Bay and in the USA!
- Our commitment to our Sustainability Initiatives celebrated collective success through:
 - Creation of a Sustainability and Resilience Action Team (SRAT) and their work initiating the first phase of the Largo Environmental Action Plan (LEAP) update.
 - Initiation of Solar and Energy Audits of City Facilities
 - Internal Sustainability Grant Program Funding Multiple Projects Throughout the City
 - o Investment in All-Electric Police Motorcycles First in the Region
- Public Health and Safety investments continued in FY 2021 through:
 - 3.00 FTE Additional Police Officer Positions
 - o Continued Technology & Equipment Investments in Police and Fire Rescue
 - Wastewater Collection & Treatment Plant Improvements
 - Grand Opening of the new Environmental Services Resilient Operations Facility
 - Opening of a Redesigned Flagship Playground at Highland Recreation Complex
 - Site Analysis and Design for Fire Station Reconstruction
- Investments in infrastructure continued to bear fruit:
 - Land Purchase Downtown, Space Needs Analysis and Design for New City Hall
 - Downtown Multimodal Enhancements
 - Downtown Plaza Gateway Feature
 - Rosery Road Reconstruction
 - Neighborhood Road Paving & Stormwater Pipe Lining

- o Community Design Standards Update
- Community pride initiatives advanced, proving why everyone should choose Largo:
 - Unveiling of the Downtown Gateway Projects (West Bay Plaza & Trailhead)
 - Design Underway for Bayhead Recreation Facility and the Parks Administration / Largo Central Railroad Storage Facility.

Unfortunately due to continued COVID-19 related restrictions, large scale community events remained suspended. Instead, this offered the opportunity to hold small-scale events, which continued to strengthen the fabric of our neighborhoods. These opportunities, in addition to beginning to welcome the community back to more normal conditions in our Library and Recreation centers, have been a welcome sign of a post-pandemic future.

Federal Stimulus Funding

Aiding in the recovery has been several rounds of Federal stimulus programs that have afforded us the ability to offer Business and Resident Assistance Programs. In March of 2021, President Biden signed into law the American Recovery Plan Act (ARPA), which among many things, has afforded a direct award of revenue to counties and municipalities to support recovery efforts. The City of Largo has been awarded \$12.9 million, which will be accounted for in the new American Recovery Act Fund. The allowable uses for these funds are as follows:

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

These broad allowable uses were further defined by an Interim Final Rule, which was released on May 10. Since that time, additional clarifying guidance continues to be released by the US Treasury. As a result there is only a portion of planned spending of these funds included for the FY 2022 Proposed Budget. A summary of proposed spending can be found in the Budget Summary section of the document in the American Recovery Plan Covid Relief Fund. Although only a few projects that are known community and City Commission priorities have been funded with ARPA funding, a targeted prioritization conversation will be brought to the City Commission and the community as allowable uses are finalized and detailed spending proposals are developed. This process will be driven, in part, by the internal Community Recovery Team, which was established in response to growing community needs at the onset of the pandemic. This Team is working to develop a list of recommended uses for ARPA funds that directly reduce exposure and sensitivity of vulnerable populations to the negative impacts of the pandemic in order to improve overall community resilience.

The FY 2022 Budget, summarized below, builds on all of the aforementioned prior investments and maintains a focus on core strategic initiatives. The total (all funds) FY 2022 Budget, including governmental funds and capital projects, reflects a 39.97% expenditure increase from the FY 2021 Budget. This percentage increase is due to additional spending from ARPA funds as well as the addition of both the total revenue and expenditure for the City Hall Municipal Complex Reconstruction. Previous spending plans for City Hall reflected only estimated debt service costs. Now that preliminary design and construction estimates are complete, accounting for the total expenditure, off-set by debt revenue, is reflected in the budget, in addition to updated debt service payments.

Discussion of Strategic Budget Changes

Revenue Changes – FY 2022 is projected to see a recovery from the brief pandemic related recession experienced in FY 2021. Revenue projections, although down from pre-pandemic estimates, remained consistent with revised estimates and are showing early signs of return to normalcy.

In the General Fund, the property tax rate is adopted at a reduced rate of 5.5800 mills, which generates approximately \$2.15 million (7.36%) in additional property tax revenue. The CIP revenue estimates projected a 6% increase in property tax revenue. The additional projected revenue will be used to move up the implementation of Police Body Worn Cameras in the General Fund, which has an annual recurring impact of \$550K.



- At the time the FY 2022 FY 2026 CIP was adopted, several utility rate increases were planned for FY 2022 in order to fund significant capital improvements in the community and the increasing cost of operations. These rate schedules have been updated during this planning period, and reflect a decrease in the solid waste fund rate increases in FY 2022 from 15% to 10%. This is due to the City Commission's continued commitment to the disposal of recyclable materials, which has seen a decrease in cost, and in some cases, have begun to provide nominal rebates.
- Due to debt covenants and the continuing need for capital improvements at the wastewater treatment
 plant and throughout the collection system, a 10% rate increase has been adopted by the City Commission
 each year for a three-year period (FY 2021 FY 2023). Additionally, based on the continued need for capital
 improvements and additional regulatory compliance enacted by the State of Florida, a recurring rate increase
 of 5% per year has been programmed beginning in FY 2024 FY 2026.
- The Stormwater Fund rate increase of 20% in FY 2023 has remained unchanged from CIP estimates, and will support the ongoing capital needs outlined in the CIP and fund the initial stages of the Stormwater Level of Service Plan presented to the City Commission in the Spring of 2021.
- The Capital Project Fund for City Hall and the Parks Administration building reconstruction was created in the FY 2022 Budget. This Fund will account for the debt revenue and the project expenditures, while the annual debt service payments are reflected in the Debt Service Fund. Due to both projects having similar construction timelines, the debt issuance will be combined into one effort for ease of administration and reduction of total debt issuance costs.
- In the County Gas Tax Fund, the revenue projections have been updated to reflect increased revenue from the additional 5 cent levy proposed for adoption by Pinellas County. The additional 5 cents per gallon in gas tax would greatly enhance the City's ability to meet neighborhood paving needs. If enacted, revenues from additional funds would begin being collected in January 2022.

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

	Proposed Rate Increases									
Fund	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026					
Construction Services	-	-	-	-	-					
Golf Course	-	-	-	-	-					
Solid Waste*	10%	-	-	-	-					
Stormwater	-	20%	-	-	-					
Wastewater	10%	10%	5%	5%	5%					

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

Factors Influencing Budget Development

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

- 1. Our ability to generate revenue to support operations and changes in service levels, particularly in light of the COVID-19 pandemic, and in anticipation of the impacts of climate change;
- 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, acute revenue losses resulting from COVID-19 are known and total approximately \$4M across all funds. In the General Fund, these losses were experienced mostly in Recreation User Fee Revenues due to the closure of facilities and reduced usage by the public after reopening. While still not at pre-pandemic levels, revenue projections are improving. In other funds, major impacts were felt in the Local Option Sales Tax Fund due to a reduction in community spending, and the County Gas Tax Fund due to a decrease in fuel sales, which is expected to be a result of work-from-home programs/unemployment and a reduction in tourism.

Fortunately, one area where the pandemic has not had a major impact is in residential home sales. The City of Largo has a strong single-family and multi-family housing stock, and the growth in property values in these areas carried the tax base through the closures seen in the commercial sector. The preliminary property value estimates provided for FY 2022 budget development indicate a 7.93% increase in property values, which will afford the City Commission flexibility in setting the FY 2022 property tax rate while advancing strategic priorities:

Investing In our Strategic Priorities

The City of Largo's strategic priorities exist as a guide for financial investment and operational decision-making 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 continued commitment to transformations surrounding sustainability, public health and safety and community pride focus areas. The needs of the community have not lessened as a result of COVID-19; if anything, they have grown. Guiding the budget process was a clear intent to continue investing in our community, including physical needs like transportation improvements, stormwater infrastructure, wastewater, and social needs such as mental health and community resilience, as well as understanding the ways that these needs intersect.

In order to meet the existing needs of today and the evolving challenges of the future, the organization cannot remain frozen and wait for circumstances to change. There must be investment in our employees through competitive compensation, technology modernization, and maintain our focus on evolving into a High Performance Organization. City services are delivered by employees. When employees are cared for, valued, and equipped with the proper training and tools, the positive impact is felt by the citizens we serve.

I am proud to say that as the City emerges from this global crisis, there is continued adaptation and growth 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 quickly pivoted to a digital environment with enhanced health and safety protocols and still met 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 the organization through ongoing challenges related to COVID-19, as well as outdated revenue structures and the pressures of economic instability. A strategic and balanced approach helped exceed the City Commission's desired target of 20% fund balance in the prior year, all while maintaining funding for strategic priorities and reducing the property tax rate to 5.5800 mills. A balanced approach will be maintained for providing services and rebuilding fund balance to reach stated targets again.

Listed in the sections below are the strategic changes made to the budget and operations. Change must be embraced in order to adapt to future residents, workers, businesses, and the environment. In collaboration with our business community, residents, and employees, I am confident that the leadership of the City of Largo, both appointed and elected, can rise to 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

Community Sustainability & Resilience

our manner, our tarment, a mount of	
Add 1.00 FTE Management Analyst - Sustainability, Resilience & DEI Analysis (1/2 Year)	47,800
Community Sustainability & Resilience Plan (LEAP Update)*	200,000
Duke Clean Energy Connection Solar Program	(1,200)
Energy & Solar Audit - Wastewater Treatment Plant*	150,000
Solar Panel Installation - Environmental Services Operations Building	260,000
Environmental Assessment - Largo Golf Course	25,000
Increased Stormwater Conveyance System Maintenance / Mowing	113,000
Cross Bayou Stormwater Quality & Infrastructure Improvements	593,000
Add an Additional Library Outreach Vehicle - Home Delivery Services (Donation Funded)	30,000
Mobile Community Mental Health Support Services (TRACE)*	30,000
Clearwater-Largo Road Community Redevelopment Area (CRA) Plan*	200,000
Mobile Home Transition Policy Update*	25,000
Add 1.00 FTE Planner I - Supporting Redevelopment Activity (1/2 Year)	38,100
Community Blight / Asbestos Remediation	20,000
Community Engagement Efforts - Service Alignment with Community Needs	30,000

Organizational Sustainability, Resilience & Excellence

organizational odotamasmity, recommende a zaconomes	
Continuous Operational Improvement - Workday	255,600
Add 1.00 FTE IT Business Analyst - Supporting Police Software System (CAD/RMS)	88,500
Add 1.00 FTE Assistant Public Works Director	140,700
Technology & Security Investments	380,000
City Fiber Network Resilience Improvements	200,000
Public Safety Employee Mental Health Support Programs	49,000
Add Veteran's Day as a City-Paid Holiday	50,000
Non-Represented Benefit Program Improvements	294,300
Addition of Contractual Lobbying Services - Appropriations	80,000
Total	3,298,800

^{*}Funded with American Recovery Act Stimulus Funds

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

Community Sustainability & Resilience

The City continues to make progress toward the strategic initiative of **Renewing our Natural Environment to Ensure Sustainability for Future Generations** through investments in solar panels and energy audits, and participation in the Duke Energy Connection Solar Program, which will net savings on energy in the long-term and help us reach our goal of 100% renewable energy by 2035. The budget also includes a plan to do an environmental assessment of the Largo Golf Course to understand more about how that service is impacting our natural environment and inform long-term decision-making on the future of the course. The commitment to the environment is also seen through

an increase in stormwater conveyance system mowing to ensure that stormwater is entering the system and going through the proper natural treatment and disposal systems, as well as through a collaborative approach with Pinellas County to address water quality and stormwater conveyance infrastructure needs in the Cross Bayou watershed.

Community resilience strategies are further defined in the initiative to **Foster a Community Where Opportunities Exist for Residents and Businesses to Realize Their Full Potential**. This concept of community actualization is facilitated through several key investments. First, we are taking a strategic approach and moving on to the next step of creating a Tax Increment Financing (TIF) District in the Northwest section of the City, the Clearwater-Largo Road Redevelopment Area (CRA). The Budget proposes using American Recovery Plan Act (ARPA) funding to support the development of a formal CRA plan to secure the TIF district. This, coupled with a revision of the Mobile Home Transition Policy, will establish a plan for areas of the community most in need to reach their full potential. Also included in the ARPA fund is the update of the Largo Environmental Action Plan (LEAP). Created in 2017, this plan was an internally focused sustainability document. Based on City Commission direction, and the natural evolution of community resilience efforts, this plan will be revised through a community-led and equity-focused process to ensure that future strategic planning and operational efforts have the appropriate data and policy guidance to support resilient outcomes.

In addition to addressing strategic needs of the community, the budget continues work on addressing acute needs that have a strategic or long-term impact. The City continues support for community mental health and homeless services made in previous years, and supplementing that with additional mobile resources to aid police officers with community mental health services, known as the TRACE program. This program was grant funded during FY 2021, and due to the success of reducing Baker Acts by 50%, the budget proposes continuation with the use of ARPA funds. Additionally, the budget includes funding for an additional Planner I Position to address workload issues associated with the continued high-level redevelopment activity. Finally, as part of the Executive Leadership Team's (ELT) annual priorities to advance our strategic plan on an operational level, funding is included to support community engagement efforts (surveys and focus groups) that will evaluate specific services and whether they are aligned with our community's needs, particularly in light of the COVID-19 pandemic.

Organizational Sustainability and Resilience

Serving the community effectively cannot be accomplished without an appropriate focus on the strategic initiative to **Advance a Flexible and Resilient Organization that Delivers Superior City Services**, also known as the Organizational Excellence initiative. The recent focus on High Performance Organization (HPO) efforts provide the systems and structures for delivering superior community services. These efforts are reinforced through inclusive approaches to developing changes that impact employees. This budget includes City Commission approved enhancements to the non-represented benefit program to align recruitment and retention efforts with market conditions, as well as the long awaited and employee recommended recognition of Veteran's Day as a City Paid Holiday. Although the City celebrates our Veteran's with the community through a long standing and outstanding community event, a need arose to recognize our employees and their families (approximately 10% of all our employees are veterans) through this formal designation. In further response to employment conditions, the budget includes annual salary increases for employees in the various benefit groups:

- Non-Represented Employees: 4%
- CWA Bargaining Unit: 4%
- PBA / Supervisory Bargaining Units: 5% Total Wages / Benchmark Adjustments
- IAFF / Supervisory 6.3% Total Wages Budgeted / Benchmark Adjustments

The final investment in organizational excellence, and a priority of the City Commission, is the investment in contractual lobbying services. Over the past four years, the City Commission has become increasingly more active in the state and federal advocacy efforts of the City. These efforts have paid great dividends in many ways. One area where we are looking to advance our effectiveness is in the state and federal appropriations arena. Despite several attempts to secure funding for local projects that have a big impact, advocacy efforts have fallen short of achieving appropriations. This budget includes funding to contract with a professional lobbyist so the City can more effectively advocate for local projects that require a state or federal appropriation to come to fruition. Without the support of state or federal funding, the City's financial sustainability is lessened.



Focus On: Public Health & Safety

Asset Management & Infrastructure Maintenance

Police - Bunkhouse for Emergency Response	50,000
Emergency Management	
Police K9 Training Building (Grant Funded)	17,500
Public Safety Radio, Cellular and Facility Technology Updates	111,000
Fire Prevention & Life Safety Software Replacement	22,000
Add 1.00 FTE Police Records Technician - Body Worn Camera Support	61,300
Police Officers' Body Worn Camera Implementation	546,000
Add 1.00 FTE Police Public Engagement / Information Position	84,600
Add 3.00 FTE Police Officer Positions	419,200
Proactive Public Safety	'
Fire Station Reconstruction (Re-budgeted)	4,000,000
Parks Administration Facility Reconstruction (Re-budgeted)	3,600,000
Southwest Dive Tower Structural Repairs*	150,000
Recreation Facility Maintenance	354,000
Lift Station / Inflow & Infiltration Abatement Projects	5,690,000
Add 1.00 FTE Utility Mechanic - Wet Weather System Maintenance (Wastewater)	71,600
Pavement Rehabilitation & Mutimodal Project Construction	3,426,000
Add 1.00 FTE Streets & Stormwater Technician - Street Repair Crew	54,400
Stormwater System Improvements	914,300
Stormwater Conveyance System - Additional Repair Funding	100,000
1st Avenue NE Brick Street Reconstruction Repairs Stormwater Asset Inventory Evaluation Completion*	242,500

^{*}Funded with American Recovery Act Stimulus Funds

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

The first initiative under this focus area is to **Invest in Quality Public Infrastructure**, for which the FY 2022 Budget includes significant commitments. Major construction projects on roads and wastewater infrastructure continue in FY 2022, along with street and sidewalk reconstruction, and facility reconstruction, repair and maintenance. Related to effective asset management, the FY 2022 budget includes personnel and operating enhancements to address backlogs in known streets and stormwater maintenance projects. Additionally, the budget is utilizing American Recovery Act (ARA) funds to fix structural issues with the Southwest Pool Dive Tower, which has been closed to the public for several months.

Also included in the FY 2022 Budget is funding to reconstruct the Parks Administration Building, previously scheduled in FY 2021 but delayed due to the volume of facility reconstruction projects underway. 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 other priority projects have been funded. The reconstruction of the Parks Administration Building will be funded through General Fund debt service based on an approximate \$4 million design and construction cost.

The second initiative under this focus area is to **Build a Community of Safe & Healthy Neighborhoods**. Investments in this area include *providing responsive*, *high-quality public safety services that meet the community's needs*. To work toward this goal, the FY 2022 budget includes investments in 3.00 FTE additional Police Officer positions,

which marks the end of a five-year public safety staffing plan that has added 15.00 FTE Police Officers to the Police Department, and 9.00 FTE Firefighter/Paramedics and one FTE Public Educator to the Fire Rescue Department.

As the provision of public safety services becomes more controversial and complex, so do the needs of these departments. The FY 2022 budget includes technology investments for fire prevention, as well as the implementation of Police Body Worn Cameras and necessary support staffing. Police Body Worn Cameras initially entered the CIP as a funded project in FY 2025; however, due to recommendations from the Finance Advisory Board and the City Commission, this project has been moved up to FY 2022, with a recurring cost of approximately \$550,000 per year in the General Fund.

Finally, the **Effective Emergency Management** initiative sees several investments in FY 2022. The EOC continues to receive necessary technology upgrades, and funding for a new Police Mobile Command Vehicle and Mobile Bunkhouse will ensure that both mutual aid response efforts and local emergencies are supported with the proper equipment and technology.

Focus On: Community Pride

Southwest Pool Renovations*	1,300,500
Central Park Performing Arts Center Renovations*	1,100,000
Largo Central Railroad Maintenance Shed Reconstruction (Re-Budgeted)	400,000
McGough Nature Park Boardwalk & Pier Repairs	50,000
Library Cafe Patio Upgrades (Donation Funded)	22,000
Downtown Landscaping & Branding Investments	224,500
Add 1.00 FTE Horticulture Technician - New Landscaping Maintenance (Downtown)	52,000
Add 1.00 FTE Grounds Maintenance Worker - New Landscaping Maintenance (Downtown)	44,600
Add .75 FTE to Special Events to Support Downtown Events	45,000
Total	3,238,600

^{*}Funded with American Recovery Act Stimulus Funds

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

The concentration on **Developing an Active and Interconnected Downtown** will continue to take shape in FY 2022 by building off the FY 2021 downtown multimodal and streetscaping investments, as well as the gateway investments at the West Bay Trailhead and Seminole/Missouri Plaza. Private redevelopment of townhomes has started, and the City continues to make progress on a mixed-use City Hall Municipal Complex that is intended to serve as a commitment and a catalyst to future downtown redevelopment. The City continues to collaborate with the new development team for the 500 and 600 blocks of West Bay Drive adjacent to the future City Hall site to make their project successful. Additionally, a .75 FTE has been added to the Special Events Program to facilitate regular, small-scale events in the downtown area with the intent to restart activities that build a sense of place. These short-term initiatives paired with more long-term strategies outlined in the sustainability focus area will work in concert to develop a thriving downtown for generations to come.

As a result of the new gateway features, and the planned additional landscaping funded for FY 2022, additional staffing is required to maintain both the landscapes and hardscapes. To support these services, 2.00 FTE have been added to the Parks Program.

The initiative to **Cultivate a Vibrant Intergenerational Community** sees continued investments in our exceptional community amenities. The FY 2022 budget proposes using American Recovery Act (ARA) funds to complete much needed investments in the Central Park Performing Arts Center, and the Southwest Pool, both of which were closed to the public during the shutdown period associated with COVID-19. These closures caused the loss of revenue that is needed to reinvest in these amenities, and the ARA funds are intended to provide support for this very reason. Additionally, thanks to a generous donor, the Library is able to fund outdoor upgrades to the cafe patio that will provide additional space and an even more welcoming environment to our already exceptional Library.



Changes from Proposed Budget

Following the release of the Proposed Budget, updates have been made to reflect a variety of factors:

- Changes to revenue or expenditure estimates
- Re-budgeting of expenditures planned in the current year that will now be budgeted and executed in the upcoming fiscal year
- Additions recommended by the City Manager that were not known or available at the time of production of the Proposed Budget
- Additions/changes requested by the City Commission

The full reconciliation was provided at the first public meeting for formal adoption of the tentative budget and can be found in the <u>City Commission agenda packet</u>. Notable changes included are the addition of pay range adjustments and associated funding to support the recruitment and retention of Solid Waste Drivers; funding for additional staffing to support the Southwest Pool; additional funding for the award of the 20th St. NW Community Streets project; and the deletion/addition of a Planning Technician to a PLanner I to better support administration of the City's landscape standards.

Diversity, Equity & Inclusion

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

City efforts to establish a Community Sustainability and Resilience Plan will further our initiative to understand our community and its diverse needs, while establishing meaningful relationships with the disadvantaged members of our community and the adjoining unincorporated communities of High Point and greater Ridgecrest areas. Additionally, funds have been added to the budget to engage with the community on specific service areas and where we could better meet the needs of our residents and businesses and offer more opportunities to be inclusive. In order to truly achieve our vision to be the community of choice in Tampa Bay, the City needs to be intentional about meeting everyone's needs and engaging with diverse perspectives.

Acknowledgments

In summary, the COVID-19 pandemic had a significant impact, both operationally and financially, on our community and the City organization during FY 2020 and FY 2021. I am proud of the response from TeamLargo and the support of the Mayor and City Commissioners in meeting this unprecedented challenge. Through many operational adjustments, including remote work and virtual services, and intentional financial management, we weathered the storm and evolved into an even more resilient and effective organization. Our trajectory to becoming the Community of Choice in Tampa Bay was not slowed and will only accelerate as we continue to make wise investments in our community.

This budget was professionally prepared by the Office of Performance and Budget (OPB). Together with the Finance Department, OPB coordinated the creation and the communication of both the Capital Improvements Plan and this budget to the City Commission and the public, all on behalf of Administration and the Executive Leadership Team. The expertise, technical ability, and dedication of OPB staff were paramount to the success of the budget and financial planning process. I want to emphasize that all departments worked as a team to prepare a budget 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.

Henry Schubert City Manager



Quarterly Strategic Plan Outcomes and Project Updates FY 2022

The Strategic Plan

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

Initiatives

The Strategic Plan is composed 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.

Department Key

CUTOOME MEACURES	LEAD	0010	2019	2000	2021				
OUTCOME MEASURES	DEPT	2018	2019	2020	Q1	Q2	Q3	Q4	
INITIATIVE 1: Renew our Natural Environment to Ensure Sustainability for Future Generations									
Tree Plantings (# of Trees)	RPA	175	254	276	40	80	2	1	
% of Treated Wastewater Distributed as Reclaimed Water	ES	42.7%	42.5%	50.5%	45%	47%	65%	39%	
% of Waste Recycled (Not in Landfill)	PW	12.20%	9.60%	7.8%	7.20%	6.90%	5.98%	6.08%	
INITIATIVE 2: Advance a Flexible, Resilient Organization that Delivers Superior City Services									
Employee Turnover Rate	HR	2.7%	3.6%	2.8%	N/A*	2.6%	5.00%	4.26%	
City Position Vacancy Rate	HR	6.52%	7.14%	9.28%	7.37%	N/A*	10.72%	12.29%	
Number of Unique Visitors to Largo.com	AD	477,495	687,342	517,040	211,190	240,266	237,779		
INITIATIVE 3: Foster a Community Where Opportunities Exist for Residents and Businesses to Realize Their Full Potential									
% of Largo Residents with a Library Card	LI	57.80%	58.8%	57.1%	45.9%	46.4%	47.15%	47.70%	
Library Enrichment Programs Participation	LI	708	2,335	1,356	487	532	2,757	1,575	
Wireless Sessions at Largo Public Library	LI	63,665	59,195	158,198	85,388	88,772	40,061	61,180	

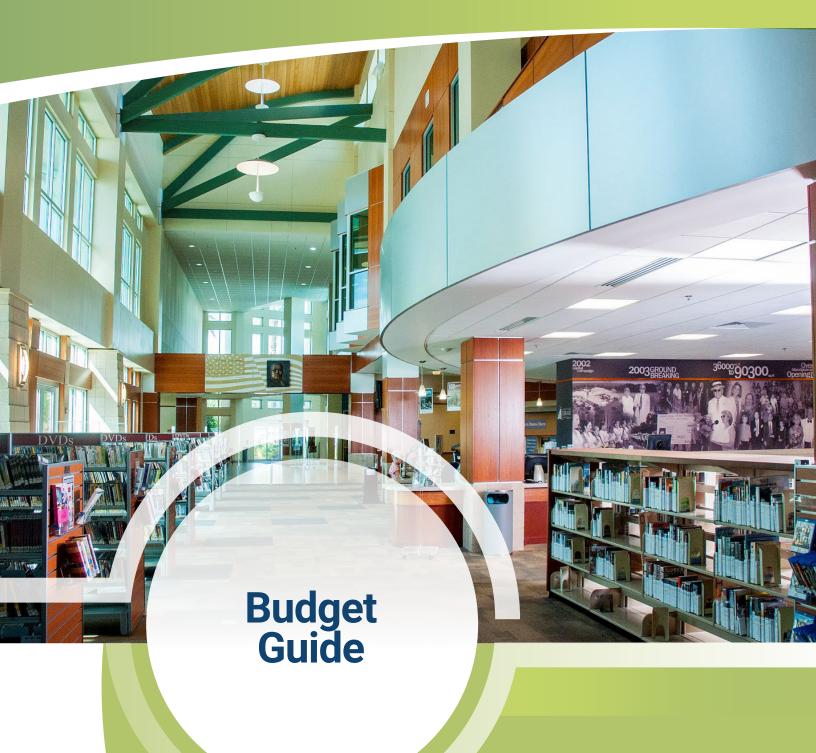


Construction Value Permitted	CD		\$214M	\$186.7M	\$36.1M	\$55.9M	\$46.1M	\$33.8M
Unemployment Rate (Largo)	CD	3.5%	3.2%	6.5%	5.2%	4.4%	4.8%	4.3%

*Data not available at time of publication/not available due to software data conversion during these periods

OUTCOME MEASURES		2018 2019	2020	2021					
OUTCOME MEASURES	DEPT	2018	2019	2020	Q1	Q2	Q3	Q4	
NITIATIVE 1: Invest in Quality Public Infrastructure									
% of Environmental Compliance Permittees in Compliance	ES	70.13%	71.70%	89.00%	88.00%	87.10%	N/A	86.97%	
Capacity-Related Sanitary Sewer Overflows (Galllons)	ES	0	0	0	48,000	0	0	0	
Number of Capacity-related Sanitary Sewer Overflows	ES	0	0	0	1	0	0	0	
INITIATIVE 2: Build a Community of Safe & Healthy Ne	ighborhoo	ds							
Youth Enrolled in After-School and Summer Programs	RPA	60,417	58,145	40,747	10,382	14,066	8,420	20,791	
Number of Participants in Health Classes/Events	RPA	167,953	207,779	63,567	16,704	23,684	23,720	27,407	
Calls for Police Service in Top 5 Hotspots	PD	2,270	3,537	4,471	1,436	1,019	1,098	1,144	
% of Calls Requiring Two or More Police Officers	PD	39.05%	43.03%	42.86%	43.46%	51.31%	39.47%	40.95%	
Number of Vehicle Accidents with Police Response	PD	2,789	2,632	2,010	615	581	583	614	
Structure Fire Response Time (minutes)	FR	4:26	4:39	4:47	4:37	4:36	4:49	4:57	
EMS Response Time (minutes)	FR	4:21	4:27	4:44	4:40	4:42	4:32	5:06	
Number of Pedestrian Accidents with Police Response	PD	74	54	53	21	17	15	27	
Number of Bicycle Accidents with Police Response	PD	54	54	40	10	16	6	9	
Pedestrian & Bicycle Accidents as Percent of Total	PD	4.50%	4.07%	4.84%	5.04%	5.68%	3.60%	5.86%	
% of Time Available for Proactive Policing	PD	13.87%	10.14%	8.95%	8.17%	7.00%	9.27%	15.60%	

CUTOOMS MEACURES	LEAD	0010	2010	0000	2021				
OUTCOME MEASURES	DEPT	2018	2019	2020	Q1	Q2	Q3	Q4	
INITIATIVE 1: Develop an Active & Interconnected Downtown									
Construction Value Permitted in Downtown CRA	CD	\$16.56	\$6.7M	\$4.59M	\$215K	\$247K	\$916K	\$1.55M	
INITIATIVE 2: Cultivate and Support a Vibrant	ntergenerati	ional Commi	unity that Att	racts Reside	nts & Busines	sses			
Number of Community Outreach Events Attended by City Staff	AD	765	213	436	194	219	225	342	
Total Social Media Engagements	AD				2,568,658				
Special Event Participation	RPA	131,500	117,185	205,515	10,373	2,600	7,443	16,157	
Number of Participants in City Scheduled Programing		745,961	642,624	262,488	71,708	90,739	82,047	84,163	
Total RPA Program Participants	RPA	691,567	585,539	226,061	70,682	88,021	79,290	82,588	
Total Library Program Participants	LI	54,394	57,085	36,427	1,026	2,718	2,757	1,575	
Total Volunteer Hours:		70,828	68,956	32,338	7,043	7,534	7,050	9,319	
RPA	RPA	47,734	44,751	17,657	4,155	4,511	4,967	7,221	
Police	PD	7,141	5,972	3,038	776	878	552	512	
Library	LI	15,953	18,233	11,643	2,112	2,145	2,083	1,586	



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, 2021, is referred to as "Fiscal Year 2022". Prior Fiscal Year (FY 2021) budget data is also included. All data contained herein for FY 2021 are originally budgeted amounts and have not been revised to reflect budget amendments adopted by the City Commission. Estimated FY numbers represent actual expenditure totals for a portion of the fiscal year, supplemented with expenditure assumptions for the remainder of the fiscal year. All appropriations unspent at year-end lapse unless funds are encumbered by issuance of a purchase order. Such purchase orders remain valid until either canceled or final payment is made.

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

Budgeting and Accounting Basis

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

Budget Adjustments/Amendments

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

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

Personnel Position Classifications

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

The Document

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

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



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

What is a Fund?

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

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

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

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

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

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

Truth in Millage (TRIM)

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

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

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

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



Budget Calendar

CIP Schedule

November: CIP Schedule Distributed and Management Analysts Hold Preparation Meetings

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

Requests

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

and Financial Feasibility

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

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

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

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

May 11: City Commission CIP Work Session

May 18: 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 9: Joint City Commission/Finance Advisory Board Budget Work Session

July 20: City Commission Establishes Maximum Property Tax Rate to be included on TRIM (estimated property tax)

Notices

August 10: City Commission Budget Review

September 7: City Commission First Public Hearing and Tentative Millage Rate and Budget

September 23: City Commission Second Public Hearing and Final Millage Rate and Budget

October 1: New Fiscal Year Begins



Budget Preparation

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

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

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

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

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

When preparing the budget for FY 2022, City Administration was guided by the following policies:

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

Public Engagement

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



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

Operating Budget Policies

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

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

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

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

The City will update expenditure projections for each fiscal year.

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

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

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

Capital Improvement Program (CIP) Policies

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

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

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

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

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

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

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

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

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

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

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

Debt Policies:

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

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



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

Revenue Policies

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

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

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

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

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

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

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

Fund Balance/Reserve Policies:

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

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

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

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

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

Accounting, Auditing and Financial Reporting Policies

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



The City's 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)

O: WHAT IS THE PURPOSE OF THE CITY BUDGET?

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

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

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

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

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

O: WHAT IS THE PROPERTY TAX RATE?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources which are available. The tax rate is stated in terms of mills, with one mill equal to \$1.00 of taxes per \$1,000 of taxable value. The taxable value of all property in the City is established by the Pinellas County Property Appraiser. The City has no control over determining the taxable value of property; it only has control over the tax rate that is levied. The proposed FY 2022 tax rate is 5.5800 mills.

O: 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.

O: 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.

O: 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.

O: WHAT IS AN INTERNAL SERVICE FUND?

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

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

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



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

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

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

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

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

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

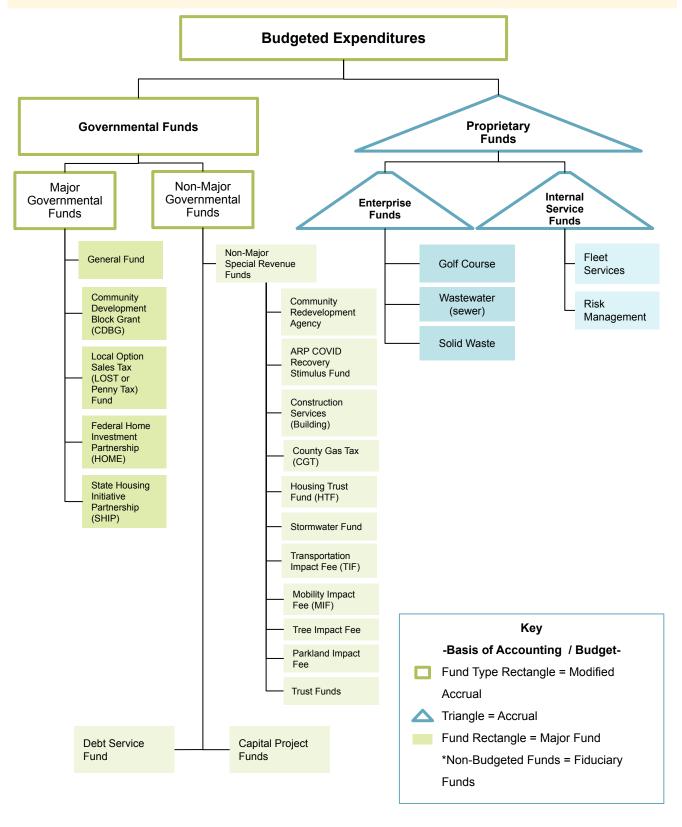
- A. Changes in the economy directly affect the property values of the community, and therefore the property taxes received by the City. It also affects sales tax revenue provided by the state for revenue sharing and the Local Option Sales Tax (LOST) monies for capital expenditures. In a slower economy,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





CITY OF LARGO FUND STRUCTURE

ALL BUDGETED FUNDS*



PERSONNEL POSITIONS BY DEPARTMENT

	Budget	Budget	Budget	Budget
	FY 2019	FY 2020	FY 2021	FY 2022
Department	(FTE)	(FTE)	(FTE)	(FTE)
Administration	25.58	28.58	28.58	29.73
Community Development	47.25	46.50	46.50	47.50
Engineering Services	22.00	23.00	23.00	23.00
Environmental Services	87.25	87.25	87.25	88.25
Finance	14.50	16.50	16.00	14.00
Fire Rescue	152.00	158.00	158.00	158.00
General Operating	0.00	0.00	0.00	0.00
Human Resources	12.50	14.50	15.00	14.00
Information Technology	28.00	30.00	30.00	31.00
Legislative	8.00	8.00	8.00	8.00
Library	40.30	40.00	40.00	40.00
Police	208.31	208.31	211.31	216.31
Public Works	144.83	148.33	148.33	149.33
Recreation, Parks & Arts	130.55	133.36	139.86	143.69
Total	921.07	942.33	951.83	962.81
UNFUNDED PERSONNEL POSITIONS BY DEPARTMENT				
	Rudget	Rudget	Rudget	Rudget

	Budget	Budget	Budget	Budget
Department	FY 2019	FY 2020	FY 2021	FY 2022
	(FTE)	(FTE)	(FTE)	(FTE)
Police				
Crime Analyst	1.00	1.00	0.00	0.00
Public Works				
Streets & Stormwater Tech. II	1.00	1.00	1.00	0.00
Total	2.00	2.00	1.00	0.00

FTE = Full-Time Equivalent



PERSONNEL POSITIONS BY FUND

	Budget FY 2019	Budget FY 2020	Budget FY 2021	Budget FY 2022
Fund Type / Fund	(FTE)	(FTE)	(FTE)	(FTE)
General	671.98	694.15	696.85	705.93
Enterprise	169.88	172.43	172.43	174.23
Special Revenue	62.02	62.72	62.72	62.72
Internal Services	20.00	19.83	19.83	19.93
Total	923.88	949.13	951.83	962.81
UNFUNDED PERSONNEL POSITIONS BY FUND				
UNFUNDED PERSONNEL POSITIONS BY FUND	Budget	Budget	Budget	Budget
UNFUNDED PERSONNEL POSITIONS BY FUND Fund Type / Fund	Budget FY 2019	Budget FY 2020	Budget FY 2021	Budget FY 2022
		•	•	•
	FY 2019	FY 2020	FY 2021	FY 2022
Fund Type / Fund	FY 2019	FY 2020	FY 2021	FY 2022
Fund Type / Fund General Fund	FY 2019 (FTE)	FY 2020 (FTE)	FY 2021 (FTE)	FY 2022 (FTE)
Fund Type / Fund General Fund Crime Analyst	FY 2019 (FTE)	FY 2020 (FTE)	FY 2021 (FTE)	FY 2022 (FTE)

PERSONNEL CHANGES SUMMARY FOR FY 2022				
Dept / Division	Budget FY 2021 (FTE)	Change	Budget FY 2022 (FTE)	Net Impact FY 2022 (FTE)
Administration	(F1 L)	Change	(1 1 L <i>)</i>	(i IL)
Office of Performance & Budget	3.00	Add 1.00 FTE Management Analyst	4.00	1.00
Communications & Engagement	0.35	Add 0.15 FTE Graphics Designer	0.50	0.15
3.3. ·	3.35	Total	4.50	1.15
Community Development				
Planning & Development	3.00	Add 1.00 FTE Planner	4.00	1.00
	3.00	Total	4.00	1.00
Environmental Services				
Wastewater Collections	6.00	Delete 1.00 FTE Utilities Supervisor	5.00	-1.00
Wastewater Reclamation	3.00	Add 1.00 FTE Treatment Plant Shift Supervisor	4.00	1.00
Wastewater Collections			1.00	1.00
	9.00	Total	10.00	1.00
Finance				
Accounting & Finance	2.00	Delete 2.00 FTE Temporary Accountant (ERP Support)	0.00	-2.00
	2.00	Total	0.00	-2.00
Human Resources	0.00		4.00	1.00
Personnel	2.00 2.00	Delete 1.00 FTE Temporary HR Analyst (ERP Support) Total	1.00 1.00	-1.00 -1.00
Information Technology				
Business Services	3.00	Add 1.00 FTE Business Analyst	4.00	1.00
Business Services	3.00	Total	4.00	1.00
Legislative Mayor & Commission	1.00	Delete 1.00 FTE Executive Secretary to the Mayor & Commission	0.00	-1.00
wayor & commission	0.00	Add 1.00 FTE Legislative Aide	1.00	1.00
	1.00	Total	1.00	0.00
Police				
Patrol Services	125.00	Add 3.00 FTE Police Officers (Public Safety Staffing Plan)	128.00	3.00
Police Administration	0.00	Add 1.00 FTE Public Information/Community Engagement Position	1.00	1.00
Records & Property	6.00	Add 1.0 FTE Records Technician (Body Worn Camera Program Support)	7.00	1.00
	131.00	Total	136.00	5.00



PERSONNEL CHANGES SUMMARY FOR FY 2022

	Budget FY 2021		Budget FY 2022	Net Impact FY 2022
Dept / Division	(FTE)	Change	(FTE)	(FTE)
Public Works	,	•	, ,	
Public Works Administration	0.00	Add 1.00 FTE Assistant Public Works Director	1.00	1.00
Solid Waste	4.00	Delete/Add 1.00 FTE Office Specialist to Customer Service Supervisor	3.00	-1.00
Solid Waste	0.00	Delete/Add 1.00 FTE Office Specialist to Customer Service Supervisor	1.00	1.00
Streets & Stormwater	27.00	Fund 1.00 FTE Streets and Stormwater Technician (Previously Unfunded)	27.00	0.00
	31.00	Total	32.00	1.00
Recreation, Parks & Arts				
RPA Special Events	0.60	Add 0.25 FTE Events Assistant (Downtown Special Events)	0.85	0.25
RPA Special Events	0.00	Add 0.50 FTE Recreation Leader II (Downtown Special Events)	0.50	0.50
Recreation Administration	1.00	Reclassify 1.00 FTE Rec Program Planner to Rec Program Supervisor	0.00	-1.00
Recreation Administration	5.00	Reclassify 1.00 FTE Rec Program Planner to Rec Program Supervisor	6.00	1.00
Parks Maintenance	4.00	Add 1.00 FTE Horticulture Technician	5.00	1.00
Parks Maintenance	20.00	Add 1.00 FTE Grounds Maintenance Worker	21.00	1.00
Southwest Recreation	3.63	Delete 0.50 FTE Recreation Leader I	3.13	-0.50
Southwest Recreation	6.00	Add 1.00 FTE Recreation Leader I	7.00	1.00
Parks Administration	1.00	Delete 1.00 FTE Administrative Assistant (Operational Secretary)	0.00	-1.00
Parks Administration	2.05	Delete 0.50 FTE Office Assistant	1.55	-0.50
Nature Parks	0.50	Delete 0.50 FTE Office Specialist	0.00	-0.50
Parks Administration	0.00	Add 1.00 FTE Administrative Assistant	1.00	1.00
Nature Parks	0.00	Add 1.00 FTE Recreation Leader I	1.00	1.00
Southwest Pool	1.00	Add 0.45 FTE to Variable Lifeguard	1.45	0.45
Southwest Pool	0.87	Add 0.13 FTE to existing Lifeguard	1.00	0.13
	45.65	Total	49.48	3.25

Total Full Time Equivalent (FTE) Reductions:	-9.50	
Total Full Time Equivalent (FTE) Additions:	20.48	
Citywide Net FTE Impact:	10.98	

SUMMARY PROPOSED BUDGET FY 2022

FY 2022 Adopted Millage Rate of 5.5800

	Beginning			Available
	Available	_	- II. ()	Ending
Fund	Balance*	Revenue (+)	Expenditures (-)	Balance (=)
General Fund	16,270,400	87,625,400	97,030,000	6,865,800
Enterprise Funds				
Golf Course*	516,000	1,127,700	1,371,600	272,100
Solid Waste*	874,800	15,023,700	15,379,800	518,700
Wastewater*	12,410,600	28,079,700	26,154,800	14,335,500
Total	13,801,400	44,231,100	42,906,200	15,126,300
Special Revenue Funds				
ARP COVID	0	4,064,100	4,064,100	C
Com. Development Block Grant	0	1,638,100	1,638,100	0
Construction Services	6,713,100	1,940,000	3,783,200	4,869,900
CRA	1,025,800	1,521,000	508,400	2,038,400
County Gas Tax	920,100	1,555,600	1,126,800	1,348,900
HOME	0	724,200	724,200	C
Housing Trust Fund	69,300	7,900	68,400	8,800
Local Option Sales Tax	11,391,600	11,161,000	18,802,600	3,750,000
Mobility Impact Fee	1,229,900	463,400	0	1,693,300
Parkland Impact Fee	3,104,200	863,000	400,000	3,567,200
SHIP	1,196,300	808,300	808,300	1,196,300
Stormwater	3,102,900	6,825,000	9,424,200	503,700
Transportation Impact Fee	781,500	4,400	638,000	147,900
Tree Impact Fee	691,300	54,000	148,000	597,300
Total	30,226,000	31,630,000	42,134,300	19,721,700
Internal Service Funds				
Fleet Services*	184,600	2,714,900	2,816,300	83,200
Risk Management	1,160,300	16,831,000	16,971,700	1,019,600
Total	1,344,900	19,545,900	19,788,000	1,102,800
Trust Funds	1,084,900	276,200	456,400	904,700
Capital Project Funds				
Transportation Capital	15,700	20,000	0	35,700
Enterprise Technology Capital	59,600	0	0	59,600
City Hall Project	-1,900,000	60,000,000	58,100,000	0
Total	-1,824,700	60,020,000	58,100,000	95,300
Debt Service Funds	0	2,138,900	2,138,900	O
Total All Funds	60,902,900	245,467,500	262,553,800	43,816,600
Less Interfund Transfers		-26,225,900	-26,225,900	
Net Grand Total	60,902,900	219,241,600	236,327,900	43,816,600

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



ALL FUNDS COMBINED

FY 2022 Adopted Millage Rate of 5.5800

	Actual	A atual	Dudmat	Catimatad	Dudant	% Change
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	175,382,706	194,344,993	202,471,100	205,794,400	214,599,500	5.99%
		171,011,770	202,171,100	200,771,100	211,077,000	0.55.0
Revenues						
Property Taxes	26,054,554	27,592,857	29,816,600	29,951,200	32,150,300	7.83%
Other Taxes	12,673,893	13,160,235	13,102,600	13,396,000	13,692,800	4.50%
Licenses, Permits & Fees	9,321,005	8,931,888	8,842,700	8,691,000	9,760,000	10.37%
Intergovernmental	22,205,930	34,600,917	24,541,000	26,799,400	31,495,200	28.34%
User Charges	60,630,898	47,393,964	63,963,300	63,382,700	69,287,300	8.32%
Fines	447,401	997,073	891,500	675,500	690,500	-22.55%
Miscellaneous	8,575,998	5,461,487	3,502,900	2,749,100	2,165,500	-38.18%
Debt Proceeds	0	3,053,300	6,300,000	0	60,000,000	852.38%
Interfund Charges / Transfers	26,200,949	21,400,398	23,275,900	22,527,100	26,225,900	12.67%
Total Resources	166,110,629	162,592,119	174,236,500	168,172,000	245,467,500	40.88%
Expenditures						
Administration	3,019,360	3,446,419	3,574,700	3,372,100	3,916,400	9.56%
Community Development	9,826,483	8,750,723	10,776,400	8,890,000	8,411,100	-21.95%
Engineering Services	10,089,585	9,396,931	9,276,800	8,064,900	13,166,100	41.93%
Environmental Services	18,335,375	18,529,522	18,746,600	18,481,600	21,564,500	15.03%
Finance	1,333,982	1,492,381	1,674,200	1,555,300	1,688,400	0.85%
Fire Rescue	20,099,136	21,409,148	28,672,600	23,555,200	28,681,400	0.03%
General Operating	7,946,262	7,034,797	9,436,100	7,748,200	71,356,600	656.21%
Human Resources	14,145,228	16,081,866	16,791,400	16,916,700	17,954,400	6.93%
Information Technology	3,828,493	6,476,103	6,697,400	6,211,600	8,282,600	23.67%
Legislative	379,076	365,110	394,000	336,200	423,600	7.51%
Library	3,814,322	3,735,912	4,197,400	3,791,000	4,218,900	0.51%
Police	25,352,437	24,681,980	29,349,400	27,948,900	35,265,100	20.16%
Public Works	21,234,206	21,949,376	25,319,700	23,401,100	28,126,800	11.09%
Recreation, Parks & Arts	12,755,628	12,260,986	22,668,500	14,586,600	19,497,900	-13.99%
Total Expenditures	152,159,572	155,611,252	187,575,200	164,859,400	262,553,800	39.97%
Ending Balance						
Designated/reserved	100,254,953	101,266,529	137,281,250	116,524,800	130,702,150	-
Catastrophe / Special Reserve	2,105,754	2,405,840	2,770,300	2,736,900	2,986,900	_
Unexpended Expenditures	2,100,704	2,400,040	8,738,250	2,700,300	8,497,200	_
Available Fund Balance	59,407,846	68,429,751	31,313,700	66,155,500	46,915,000	28.73%
Total Ending Balance	158,281,876	171,544,461	177,972,000	179,440,200	188,120,400	-
Expenditures By Category						
Personnel	73,394,704	76,301,731	85,536,100	79,616,000	90,572,700	5.89%
Operating	53,318,816	55,380,732	63,365,000	59,949,500	71,357,400	12.61%
Capital	11,361,524	16,177,822	30,287,000	18,260,300	89,458,400	195.37%
Other	14,084,513	7,740,653	8,387,100	7,033,600	11,165,300	33.12%
Total	152,159,527	155,600,920	187,575,200	164,859,400	262,553,800	39.97%

BUDGET SUMMARY

All Funds Combined Analysis

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

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

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

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

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

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

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

Fiscal Trends

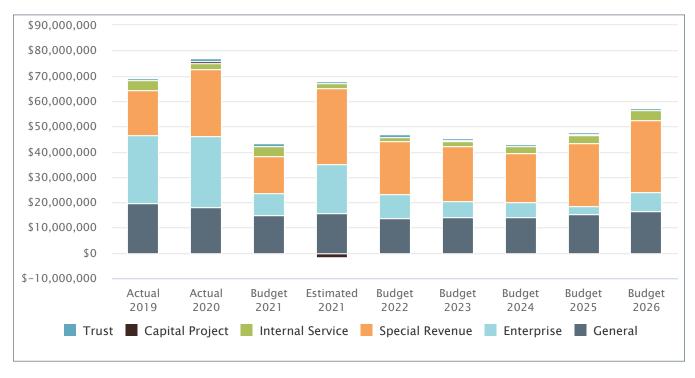
The regional economy displayed continued strength over the past years until the onset of the COVID-19 pandemic and ensuing economic disruption. While the COVID-19 induced economic shocks affected numerous funds, the economy has rebounded quickly, resulting in only temporary impacts to many revenues. Despite the healthy economic outlook, Infrastructure maintenance projects remain in greater demand than available resources, and funding for those initiatives will be 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. Rate increases in targeted funds, coupled with better than expected performance of revenues affected by the COVID-19 economic recession, have allowed the City to maintain adequate fund balances. However, there will be continued tension to continue to meet substantial community needs, such as infrastructure, while also rebuilding fund balances to allow the City to weather any future economic shocks that may arise.

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 achieve fund balance targets. Those fund balance targets have lessened the impact of lost revenues due to COVID-19 and allowed 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 continued investments in benefits and wages to improve market competitiveness see costs grow slightly greater than the 4% average in FY2022. 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 2019 to FY 2026:

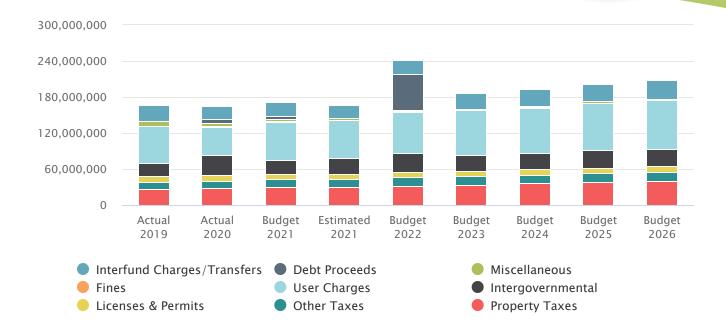


Generally, the City follows a pay-as-you-go philosophy towards funding capital projects. As a result, the fund balances are built up to accommodate capital projects included in the five-year plan, which then results in the use of fund balance. As the chart indicates, most of the fund balance, as well as the use of fund balance, occurs within the Enterprise and Special Revenue Funds where the large majority of the City's capital projects are budgeted. Recently, due to favorable borrowing costs, the strategic importance of planned capital projects, the City plans to issue General Fund debt in the form of bonds to help advance the new downtown City Hall project, as well as the delayed replacement of the Parks Administration building.

Revenues

The following graph represents the various types of revenues in all funds from FY 2019 to FY 2026:

ADOPTED ANNUAL BUDGET FY 2022





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 2022, General Fund borrowing is planned for both the downtown City Hall Municipal Complex/Parking Garage as well as Parks Administration building replacement.

Expenditures

The substantial spike in capital expenditures in FY 2022 reflects the full construction cost of both the new City Hall Municipal Complex/Parking Garage project as well as the Parks Administration building reconstruction. These two facilities projects are in addition to the regularly-planned capital projects included from the proposed Capital Improvements Program. Although these costs were previously planned for and included in the budget, only the estimated debt service payments were included. Now the debt revenue and the initial capital expense is included, as well as updated debt service projections. The following graph represents actual, estimated and projected expenditures from FY 2019 through FY 2026 (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 5.89% 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 2022 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).

BUDGET SUMMARY

FY 2022 Interfund Transfers

Transfers To:

Fleet Services Fund	\$2,714,900	Fleet Maintenance (Charges from Departments Paid to Fleet Fund)
General Fund	\$4,586,100	Administrative Service Charges (Enterprise/Special Revenue Funds)
Risk Fund	\$16,831,000	Employer Paid Health Insurance, Workers Compensation, General Liability
Total	\$24,132,000	



GENERAL FUND						
	Millage Rate Fo	or FY 2022: 5.5	800 / 6.76%	Tax Increase		
	Actual	Actual	Budget	Estimated	Budget	% Change From
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2021
Beginning Balance	17,100,830	22,800,532	24,499,600	26,354,200	26,479,100	8.08%
beginning balance	17,100,030	22,000,332	24,499,000	20,334,200	20,479,100	0.00%
Revenues						
Property Taxes	25,591,482	26,986,919	29,116,200	29,233,800	31,381,200	7.78%
Other Taxes	12,673,893	13,160,235	13,102,600	13,396,000	13,692,800	4.50%
Licenses & Permits	6,536,151	6,435,334	6,742,700	6,411,000	6,505,000	-3.53%
Intergovernmental	10,329,942	22,278,452	9,905,800	11,942,100	11,342,000	14.50%
User Charges	17,368,406	4,111,434	18,307,200	17,234,400	18,872,200	3.09%
Fines	337,930	794,135	788,500	576,500	591,500	-24.98%
Miscellaneous	2,685,757	2,294,931	790,500	615,400	654,600	-17.19%
Debt Proceeds	0	0	6,300,000	0	0	-100.00%
Interfund Charges/transfers	3,870,712	3,930,540	4,186,700	4,160,100	4,586,100	9.54%
Total Resources	79,394,274	79,991,981	89,240,200	83,569,300	87,625,400	-1.81%
Expenditures						
Administration	2,754,158	3,204,253	3,344,300	3,171,100	3,649,300	9.12%
Community Development	2,091,061	2,336,322	2,842,500	2,532,500	2,714,800	-4.49%
Engineering Services	694,836	787,165	883,000	827,700	1,120,400	26.89%
Environmental Services	0 ,,550	0	0	0	0	-
Finance	841,737	961,282	1,118,700	1,033,100	1,061,800	-5.09%
Fire Rescue	19,173,745	20,465,472	22,193,600	20,460,300	22,809,100	2.77%
General Operating	346,432	1,261,749	3,655,900	1,197,500	2,288,600	-37.40%
Human Resources	712,756	849,822	964,200	923,500	1,031,200	6.95%
Information Technology	3,318,584	3,604,406	5,689,800	4,560,200	5,914,300	3.95%
Legislative	379,076	365,110	394,000	336,200	423,600	7.51%
Library	3,810,501	3,733,463	4,182,400	3,776,000	4,173,900	-0.20%
Police	23,733,648	24,006,437	27,624,500	26,628,100	32,172,200	16.46%
Public Works	4,445,490	4,572,831	5,835,100	5,365,500	5,491,000	-5.90%
Recreation, Parks & Arts	11,392,546	10,289,995	17,277,200	12,632,700	14,179,800	-17.93%
Total Expenditures	73,694,572	76,438,307	96,005,200	83,444,400	97,030,000	1.07%
•		-,,	.,,		,,	
Ending Balance						
Designated/reserved	2,989,951	8,109,434	8,473,550	10,208,700	11,231,550	-
Unexpended / Change In Reserve	0	0	5,701,550	0	4,847,000	-
Unrestricted Fund Balance	19,810,581	18,244,772	9,261,050	16,270,400	6,865,800	-25.86%
Total Ending Balance	22,800,532	26,354,206	23,436,150	26,479,100	22,944,350	-
Expenditures By Category						
Personnel	56,986,056	58,994,495	66,471,800	62,191,600	70,351,500	5.84%
Operating	15,268,864	15,634,821	19,643,300	17,532,700	21,692,700	10.43%
Capital	1,702,520	1,496,735	9,105,400	2,954,800	2,844,400	-68.76%
Other	(262,883)	312,256	784,700	765,300	2,141,400	172.89%
Total	73,694,557	76,438,307	96,005,200	83,444,400	97,030,000	1.07%



General Fund Analysis

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

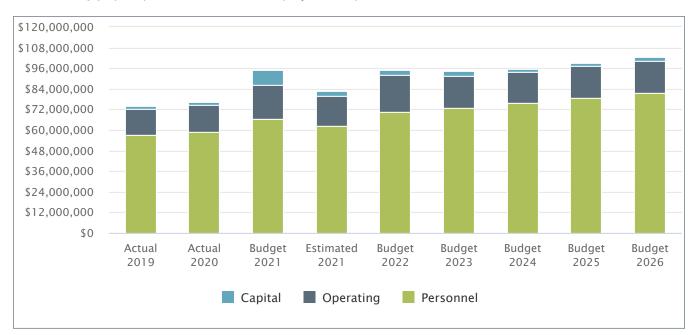
General Fund Projections

Most General Fund revenues are derived from property and utility taxes, franchise fees, and intergovernmental revenues. General Fund expenditures are primarily related to providing services rather than constructing capital projects. Approximately 72.50% 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, but will be pledging general revenues to support the bonds for City Hall and the Parks Administration Facility reconstruction. Use of general revenues, rather than property tax revenues, will preserve the status of no general obligation debt and not require voter referendum approval.

Expenditures - Personnel expenditures are projected to grow on average approximately 4% annually after FY 2022, 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 4% for pay raises, and the FY 2022 Budget includes a 4% raise for non-represented and CWA employees, 5% estimated wage increases for PBA, plus additional benchmark increases, which means that increases vary among individual employees within each bargaining unit. The three-year IAFF collective bargaining agreement is currently in negotiations.

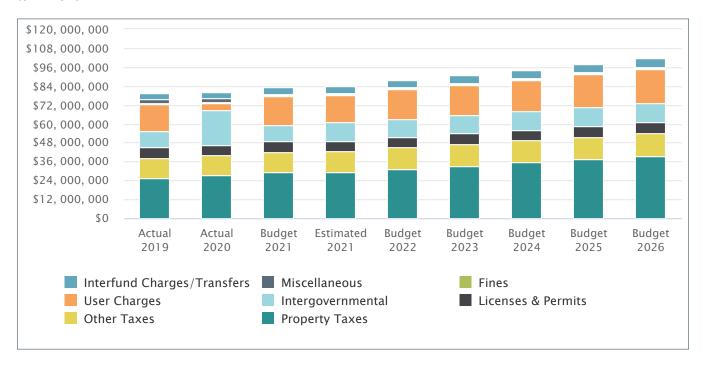
The City has implemented budget processes and tools to manage operating budget growth in order to preserve long-term financial stability and create flexibility to achieve strategic goals. This process has helped the City Commission achieve the target 20% fund balance prior to the COVID-19 pandemic and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

The following graph represents the actual and projected expenditures in the General Fund from FY 2019 to FY 2026:

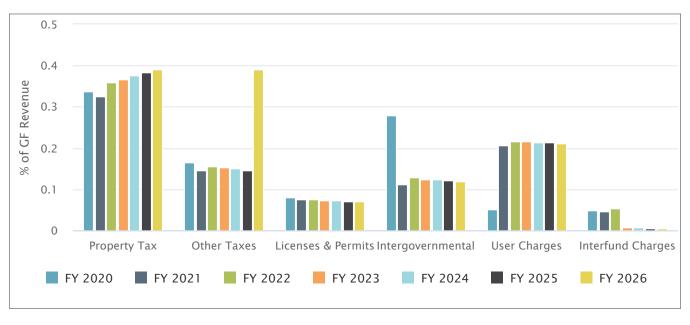


Revenues - The FY 2022 Budget General Fund Long Range Financial Plan includes projected property tax revenue increases of 7.78% for FY 2022, and 6% from FY 2023 – FY 2026 annually. In FY 2022, the City saw property values grow 7.93% Citywide, reflecting the strong demand in the housing market and continued 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. Total revenue growth equals approximately 2.60% 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 2019 to FY 2026:



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.



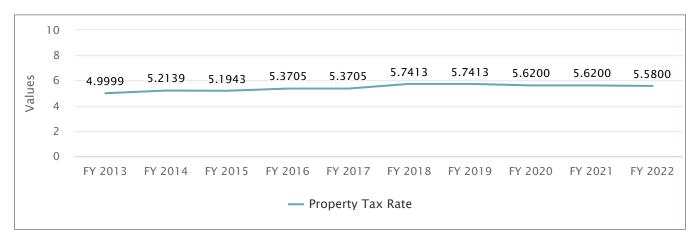


Projections indicate increasing reliance on property taxes unless other revenue sources are adopted, user fees are increased, and/or expenditure growth is slower than projected. Property tax projections include annual increases based on projected revenue needs, and do not attempt to forecast changes 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 2022 Budget includes 96.5% of the projected property tax levied, which is \$31,381,200 in the General Fund, and represents approximately a 36% share of total revenues. The proposed property tax rate of 5.6200 will generate \$2.31M or 7.78% more property tax revenue than the previous year. Initial projections initially called for a 6% increase in property tax revenue; however, due community and City Commission recommendations to move up the implementation of Police Body Worn Cameras from FY 2025 to FY 2022, additional revenue is needed sooner to support the \$550K annual recurring cost. Thanks to a 7.93% growth in property values, this tax rate is considered only a 6.76% (or rolled-back rate plus 6.76%) tax increase because approximately 1.13% 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 2022 millage rate calculation is 3.37%, which is used to calculate the maximum millage rate to be adopted by a simple majority vote of the City Commission. Future years' projections target a revenue level that reflects a 6% annual increase in property taxes, which will generate modest growth in property tax revenue and help to balance out the low growth rates seen in other revenue sources, as mentioned previously.

The following chart depicts actual property tax rates from FY 2012 to FY 2022.



Property Values

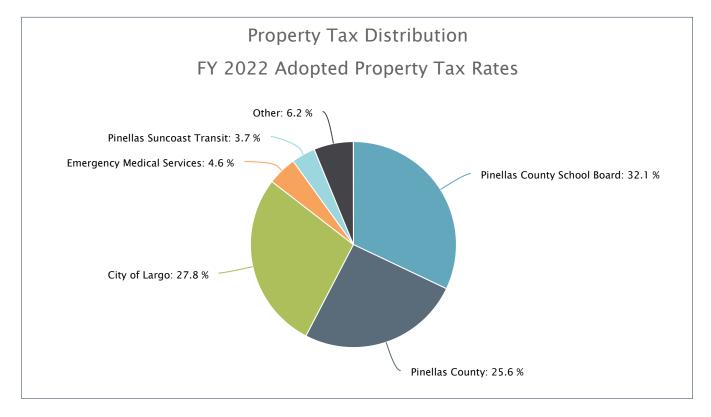
FY 2022 (As estimated by the Pinellas County Property Appraiser on July 1, 2021)

2021 Real Property Taxable Value	\$5,897,476,296	6.80%
2021 New Construction / Annexations	\$61,948,505	1.13%
2021 Total Taxable Value	\$5,959,424,801	7.93%

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 2019 to a decrease of -10.56% in FY 2011. For FY 2022, the estimate of the City of Largo's tax base provided by the Pinellas County Property Appraiser is an increase of 7.93%. 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
2022*	\$5,959,424,801	7.93%
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%
*Taxable Value per July 1 Property Appr	aiser Estimates	





Fiscal Year 2021 Adopted Property Tax Rates

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

<u>City</u>	Rate (mills)	% of Total Assessed Taxable Value
1 West Palm Beach	8.3465	80%
2 Deltona	7.8500	67%
3 Palm Bay	7.5995	70%
4 Miami Gardens	6.9363	57%
5 Melbourne	7.0519	70%
6 Deerfield Beach	6.3125	84%
7 Sunrise	6.0543	79%
8 Clearwater	5.9550	79%
9 Coral Springs	6.0232	83%
10 Plantation	5.8000	84%
11 Miami Beach	5.7626	82%
12 Davie	5.6250	80%
13 Largo	5.5800	80%
14 Lakeland	5.4323	87%*
15 Pompano Beach	5.1875	86%
16 Palm Coast	4.6100	74%
17 Boca Raton	3.6785	87%

^{*} Municipalities did not have updated Percentage of Total Assessed Taxable Value available at time of publication.

Other Taxes - The City levies a utility tax on the purchase of electricity, metered or bottled gas, and water service. The City levies the utility tax at the State-allowed maximum of \$.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 2021 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 2022 Other Tax Revenue

Total	13,692,800
Water	1,428,000
Propane	91,000
Gas/Fuel Oil	195,000
Electric	8,668,800
Communications Services Tax	2,650,000
Business License Tax	660,000

<u>Licenses & Permits</u> - The City of Largo charges fees for various licenses and permits that are required to do planning and construction projects, as required by City ordinance. Also included in this category are other franchise fees (not included in Other Taxes) that public utilities operating within the City of Largo must pay in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. Total License and Permit Fees are projected to grow approximately 3.7% from the FY 2021 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 2022 Licenses & Permits

Tree Permits	\$9,000 \$6,505,000
Sewer Permits	\$3,000
Gas Franchise Fee	\$200,000
Electric Franchise Fee	\$6,293,000

<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.

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. There are no significant changes to this revenue source in the FY 2022 budget.

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 2022 projection of \$720,000

FY 2022 County Shared Revenue

Belleair Bluffs Fire District	352,600
Emergency Medical Services	8,076,100
High Point Fire District	1,428,000
Largo Fire District	1,867,100
Library Cooperative	720,000
Total	12,443,800

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 12% increase compared to FY 2021, with 3% growth projected after FY 2023. The current year growth reflects the substantial rebound in the economy from COVID-19 compared to estimates in the prior year's budget.

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

and on diesel fuel in each county at the rate of 4 cents per gallon. The SCETS tax on both motor fuel and diesel fuel is adjusted annually by the percentage change in the average of the consumer price index. Combined state fuel tax rates are: motor fuel – 22.78 cents per gallon and diesel fuel – 22.8 cents per gallon. This revenue is consistent with very little change from year to year, growing approximately 1.9% per year in out years; in FY 2022, revenue is projected to grow 9.05%. The FY 2022 increase is reflective of the rebound in the economy compared to the COVID-affected estimates in FY 2021.

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

FY 2022 State Shared Revenue

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

<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 2021 revenues are projected to be 3.25% less than budget with 1.5% growth going forward.

FY 2022 Municipal Revenue Sharing

Revenue Sharing	\$2,697,000
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<u>User Fee Revenue</u> - General Fund user fees are primarily generated by the Recreation, Parks and Arts Department and the Community Development Department. Implementing user fee increases is dependent on the community's perception of the value of services received, the relationship to competitors' fees, and the need for program cost recovery. During the past several years, the City has implemented user fee increases to help offset the cost of recreation programs and services. There are no major user fee increases included in this budget; however, the City reviews fees on a consistent basis to ensure they are achieving the highest cost-recovery possible, while staying competitive in the marketplace.

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

FY 2022 User Charges

User Charges	\$18,872,200



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

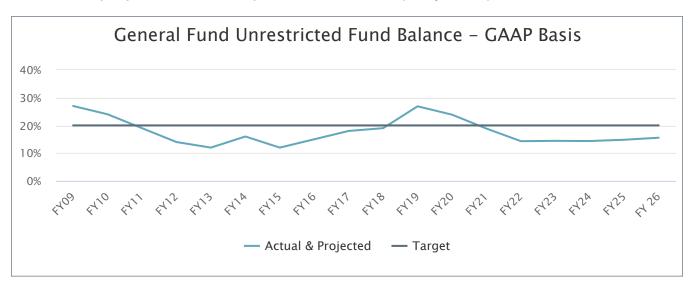
FY 2022 Interfund Transfers to the General Fund

Transfer From:	
Construction Services Fund	205,100
CRA Fund	38,100
Fleet Services Fund	152,300
Forfeiture Fund (Police)	11,400
Risk Management Fund	23,400
Solid Waste Fund	1,397,400
Stormwater Fund	283,800
Wastewater Fund	2,474,600
Total	4,586,100

<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 2021 at 18.9% 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.







GOLF COURSE FUND						
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change Fron
Beginning Balance	2,281,849	2,271,473	2,027,400	2,023,700	1,922,600	-5.17%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	4,995	375	0	0	0	-
User Charges	1,035,985	913,382	1,058,000	1,102,300	1,121,200	5.97%
Fines	0	0	0	0	0	-
Miscellaneous	20,076	12,933	10,600	6,500	6,500	-38.68%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	1,061,056	926,690	1,068,600	1,108,800	1,127,700	5.53%
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	2,371	1,476	10,000	2,000	10,000	0.00%
Recreation, Parks & Arts	1,069,061	1,172,965	1,289,000	1,207,900	1,361,600	
Total Expenditures	1,071,432	1,174,441	1,299,000	1,209,900	1,371,600	
Ending Balance Equity	1,769,095	1,659,246	1,625,600	1,535,200	1,406,600	_
Unexpended Expenditures	1,709,093	1,039,240	39,000	1,333,200	44,000	-
Available Fund Balance	502,378	364,476	171,400	387,400	272,100	58.75%
Total Ending Balance	2,271,473	2,023,722	1,836,000	1,922,600	1,722,700	-
Expenditures By Category						
Personnel	469,827	532,498	554,100	504,800	557,800	0.67%
Operating	601,605	641,943	744,900	705,100	813,800	9.25%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	1,071,432	1,174,441	1,299,000	1,209,900	1,371,600	5.59%

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.

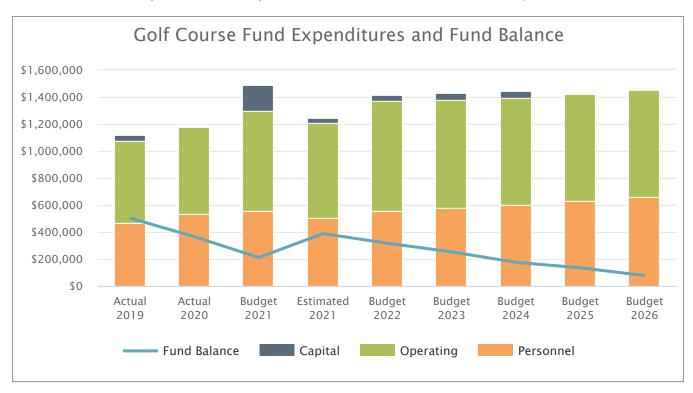
Golf Course Fund Projections

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, which has accelerated the pace at which the fund balance drops below zero percent.

The City Commission has requested that staff prepare a comprehensive revenue analysis to determine the rates necessary to retain the golf course as a self supporting fund. This analysis will be conducted next fiscal year and be presented in the Spring of 2022.

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 FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 202
Beginning Balance	12,389,994	13,265,859	13,888,100	14,001,400	13,911,900	0.17%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	141,671	193,497	60,000	60,000	60,000	0.00%
User Charges	12,972,210	13,366,678	13,563,400	13,425,400	14,833,700	9.37%
Fines	0	0	0	0	0	-
Miscellaneous	210,358	521,905	240,000	130,000	130,000	-45.83%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	13,324,239	14,082,081	13,863,400	13,615,400	15,023,700	8.37%
Expenditures						
Administration	104,812	72,855	82,100	56,700	88,200	7.43%
Community Development	0	0	0	0	0	-
Engineering Services	0	0	0	0	0	-
Environmental Services	0	0	0	0	0	-
Finance	199,375	205,473	222,300	207,400	274,100	23.30%
Fire Rescue	0	0	0	0	0	-
General Operating	1,177,508	1,204,550	1,292,200	1,210,500	1,454,200	12.54%
Human Resources	0	0	0	0	0	-
Information Technology	38,359	33,542	131,600	139,600	141,200	7.29%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	10,928,322	11,830,087	12,839,100	12,090,700	13,422,100	4.54%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	12,448,375	13,346,507	14,567,300	13,704,900	15,379,800	5.58%
Ending Balance						
Designated/Reserved	9,447,925	10,103,607	11,168,200	10,732,500	11,787,100	-
Emergency Reserve	500,000	750,000	1,000,000	1,000,000	1,250,000	25.00%
Unexpended Expenditures	0	0	910,500	0	960,900	-
Available Fund Balance	3,317,934	3,147,825	1,016,000	2,179,400	518,700	-48.95%
Total Ending Balance	13,265,859	14,001,432	14,094,700	13,911,900	14,516,700	-
Firm and distance Dr. Oats are a						
Expenditures By Category	0.704.447	4101 671	4.005.400	4404 000	4746500	0.400
Personnel	3,794,447	4,101,671	4,335,400	4,121,900	4,746,500	9.48%
Operating	7,479,420	8,043,386	8,945,900	8,372,500	9,184,300	2.66%
Capital	0	0	0	0	0	-
Other	1,174,508	1,201,450	1,286,000	1,210,500	1,449,000	12.67%
Total	12,448,375	13,346,507	14,567,300	13,704,900	15,379,800	5.58%

BUDGET SUMMARY

ADOPTED ANNUAL BUDGET FY 2022

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 was scheduled for FY 2022 due to Pinellas County increasing the tipping fee charge by 6% per year from FY 2019 – FY 2026. Tipping fees make up approximately 30% of the solid waste fund budget. Thanks to the City Commission's commitment to disposal of recycling materials in a sustainable manner, and the market conditions improving resulting in a reduction in cost of disposal of recyclable materials, the rate increase programmed for FY 2022 has been reduced to only 10%.

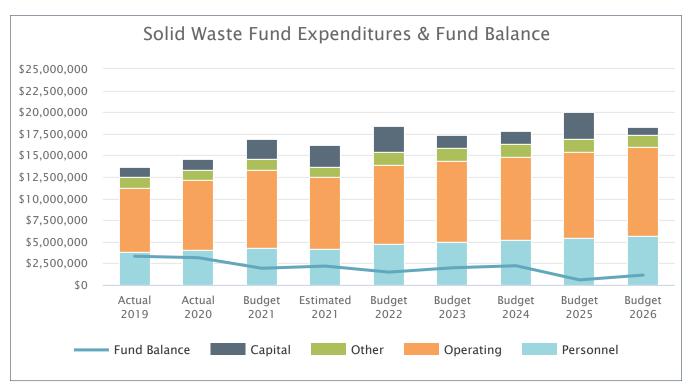
Impacts of Rate Increase:

The rate increase included in the budget reflects an increase of \$2.12/month, from \$21.18 to \$23.30.

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 for October 1, 2021:

<u>Curbside Collection (cans)</u> - \$23.30 monthly. The 10% rate increase included for FY 2022 reflects an increase of \$2.12 per month from the previous year's rate of \$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.



WASTEWATER FUND						
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 202
Beginning Balance	110,845,467	133,827,354	120,738,400	156,764,500	178,294,200	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	86,434	47,758	0	0	0	-
User Charges	23,568,061	23,246,420	25,236,800	25,243,500	27,589,700	9.32%
Fines	21,030	14,554	7,000	15,000	15,000	114.29%
Miscellaneous	2,879,048	1,076,559	1,020,000	465,000	475,000	-53.43%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	_
Total Resources	26,554,572	24,385,292	26,263,800	25,723,500	28,079,700	6.91%
Expenditures						-
Administration	0	0	0	0	0	
		0	0	0	0	-
Community Development	14,628	20,970	0	0	1 222 222	10.05%
Engineering Services	1,029,125	1,067,746	1,471,500	1,359,700	1,289,800	-12.35%
Environmental Services	0	0	0	0	0	-
Finance	185,464	188,987	212,000	194,300	229,200	8.11%
Fire Rescue	0	0	0	0	0	-
General Operating	2,064,704	2,073,390	2,621,600	2,262,600	2,536,600	-3.24%
Human Resources	0	0	0	0	0	-
Information Technology	278,764	293,208	416,000	377,200	419,800	0.91%
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	3,572,685	3,644,301	4,721,100	4,193,800	4,475,400	-5.20%
Ending Balance						
Designated/reserved	80,546,883	84,419,081	110,345,200	97,455,600	110,278,400	-
Unexpended Expenditures	0	0	1,649,700	0	1,830,200	-
Available Fund Balance	53,280,471	70,149,264	31,935,900	80,838,600	91,620,100	186.89%
Total Ending Balance	133,827,354	156,764,474	143,930,800	178,294,200	203,728,700	-
Expenditures By Category						
Personnel	6,905,526	7,165,890	7,787,300	7,170,600	8,241,500	5.83%
Operating	12,358,286	11,877,172	12,619,200	12,767,700	14,771,400	17.05%
Capital	0	0	0	0	0	-
Other	2,738,996	3,209,541	3,160,800	2,812,600	3,141,900	-0.60%
Total	22,002,808	22,252,603	23,567,300	22,750,900	26,154,800	10.98%

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



Wastewater (Sewer) Fund Analysis

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

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 included a more incremental approach to the 25% rate increase in order to lessen the impact of additional expenses to our community. This approach was presented to the City Commission for approval in the fall of 2020 resulting in a 10% rate increase starting in FY 2021 and continuing for three consecutive years. Since that time, additional capital needs have been identified in the Wastewater Fund as a result of continued inflow and infiltration testing and regulations being passed by the state of florida regarding treated wastewater (effluent) disposal. The fund projections have been updated to include a 5% annual increase beginning in FY 2024 for three years. This is a common approach in utility funds with large recurring capital needs.

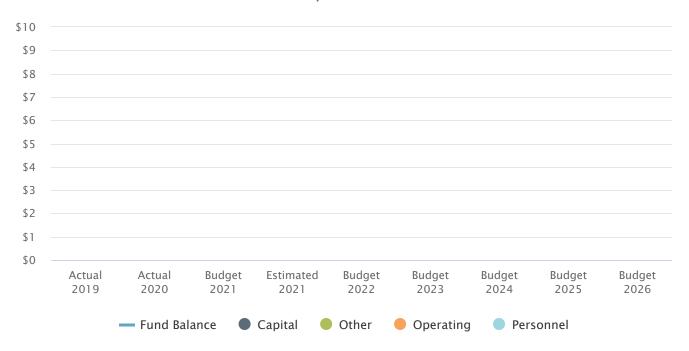
The rate increase proposed for FY 2022 reflects the following dollar impact on an average single-family residential property (using 5,000 gallons per month):

Base Rate: \$2.07 increase per month, from \$20.68 to 22.75Usage Rate: \$0.25 increase per thousand gallons, from \$2.53 to \$2.78Average Monthly Bill: \$3.32 increase per month, from \$33.33 to \$36.65

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.



Wastewater Fund Expenditures & Fund Balance



Ending Balance Conversion to Cash Basis

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

Wastewater Rates - Effective October 1, 2021

Residential - \$2.78 Inside City Limits (\$3.49 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	\$22.75	\$28.44
Multifamily (duplex, triplex)	\$22.75	\$28.44
High density (apartments, mobile	\$17.06	\$21.33
homes and condominiums)		
Customers utilizing other water sources	\$36.66	\$45.84
including but not limited to wells, sisterns		

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 - \$4.49 Inside City Limits (\$5.61 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	\$22.75	\$28.44
1 inch meter	\$68.19	\$85.23
1 1/2 inch meter	\$136.43	\$170.53
2 inch meter	\$227.48	\$284.35
3 inch meter	\$408.98	\$511.23
4 inch meter	\$636.46	\$795.58
6 inch meter	\$1,363.67	\$1,704.59
8 inch meter	\$2,273.59	\$2,841.99

Reclaimed Water Rates - Established October 1, 2007

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

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

		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 2020 and remains at that level for FY 20212.



AMERICAN RESCUE PLAN (ARP) COVID RECOVERY FUND						
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	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	0	0	0	0	4,064,100	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	0	0	0	0	0	-
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	0	0	0	0	4,064,100	-
xpenditures						
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	4,064,100	-
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	4,064,100	-
Ending Balance						
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	0	0	0	0	0	-
otal Ending Balance	0	0	0	0	0	-
xpenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	1,493,500	-
Capital	0	0	0	0	60,900	-
Other	0	0	0	0	2,509,700	-
Total .	0	0	0	0	4,064,100	_



American Recovery Plan (ARP) COVID Recovery Fund

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

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

These broad allowable uses were further defined by an Interim Final Rule, which was released on May 10. Since that time, additional clarifying guidance continues to be released by the US Treasury. As a result there is only a portion of planned spending of these funds included for the FY 2022 Proposed Budget. A summary of proposed spending is itemized below. Although only a few projects that are known community and City Commission priorities have been funded with ARP funding, a targeted prioritization conversation will be brought to the City Commission and the community as allowable uses are finalized and detailed spending proposals are developed. This process will be driven, in part, by the internal Community Recovery Team which was established in response to growing community needs at the onset of the pandemic. This Team has developed a list of recommended uses for ARP funds that directly reduce exposure and sensitivity of vulnerable populations to the negative impacts of the pandemic in order to improve overall community resilience.

Summary of ARP Fund Itemizations:							
Description	Outcome	Allowable Use Category	Amount				
Central Park Performing Arts Center Renovations	Fund Needed Facility Updates to Remain Operational	3	\$1.1M				
Southwest Pool / Dive Tower Renovations	Fund Needed Facility Updates to Remain Operational	3	\$1.4M				
Clearwater-Largo Road Community Redevelopment Agency Plan	Develop a plan to support the establishment of a Tax Increment Financing District to support targeted redevelopment and resilience improvements to the community	2	\$200K				
Community Mental Health Services	Funding for Programs to Address Community Mental Health Needs	2	\$60K				
Sustainability & Resilience Plan	Update the Largo Environmental Action Plan and Incorporate Community Resilience	2	\$200K				
Wastewater Treatment Plant Energy & Solar Audit	Reduce the Energy Usage of the Treatment Plant Operations	5	\$150K				
Mobile Home Transition Plan	Develop a Plan to Help the Community Transition out of Mobile Homes and into more Stable & Resilient Housing	2	\$25K				
Stormwater Asset Inventory	Complete the Inventory of the City's Stormwater Assets Utilizing a Consultant	5	\$600K				
Emergency Generator at Highland Recreation Complex	Prepare Highland Recreation Complex to be Used as an Emergency Shelter for the Community / Employees	1	\$250K				
Total			\$3.9M				

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND						
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021
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	417,052	602,765	958,100	1,077,700	1,438,100	50.10%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	212,577	9,036	150,000	200,000	200,000	33.33%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	629,629	611,801	1,108,100	1,277,700	1,638,100	47.83%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	629,629	611,801	1,108,100	1,277,700	1,638,100	47.83%
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	629,629	611,801	1,108,100	1,277,700	1,638,100	47.83%
Ending Balance						
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	0	0	0	0	0	-
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	189,428	161,098	245,100	136,000	239,600	-2.24%
Operating	172,244	163,278	116,200	133,200	313,300	169.62%
Capital	214,187	287,424	349,800	568,500	890,200	154.49%
Other	53,769	0	397,000	440,000	195,000	-50.88%
Total	629,629	611,801	1,108,100	1,277,700	1,638,100	47.83%



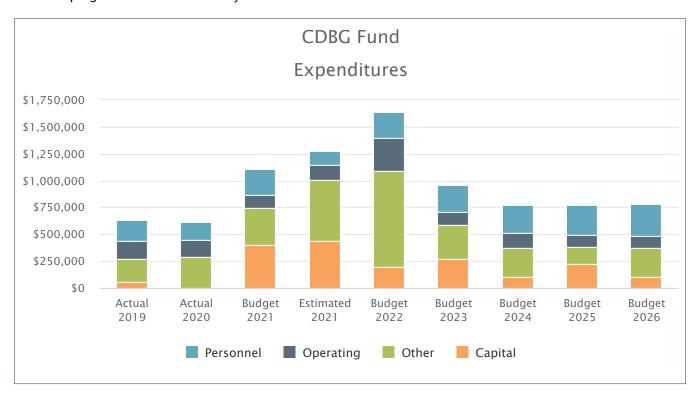
Community Development Block Grant (CDBG) Fund Analysis

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 2021 show spending greater than budgeted, 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	ICES FUND			
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	4,285,097	5,814,438	6,432,000	6,698,200	6,757,600	32.79%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	2,784,853	2,496,554	1,900,000	1,800,000	1,900,000	0.00%
Intergovernmental	14,001	0	0	25,000	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	143,558	115,809	100,000	40,000	40,000	-60.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	90,000	90,000	0	0	0	-
Total Resources	3,032,412	2,702,363	2,000,000	1,865,000	1,940,000	-3.00%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	1,294,329	1,529,768	1,774,600	1,429,600	1,984,500	11.83%
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	182,900	224,800	224,200	197,200	257,100	14.67%
Human Resources	0	0	0	0	0	-
Information Technology	25,843	63,987	180,400	178,800	1,541,600	754.55%
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	1,503,071	1,818,556	2,179,200	1,805,600	3,783,200	73.60%
Ending Balance						
Designated/Reserved	70,176	44,531	2,070,100	44,500	44,500	-
Unexpended Expenditures	0	0	109,000	0	189,200	-
Available Fund Balance	5,744,262	6,653,714	4,182,700	6,713,100	4,869,900	33.93%
Total Ending Balance	5,814,438	6,698,245	6,361,800	6,757,600	5,103,600	-
Expenditures By Category						
Personnel	1,016,794	1,183,177	1,395,200	1,130,000	1,514,300	8.54%
Operating	302,341	382,587	496,000	413,400	822,100	65.75%
Capital	1,637	28,591	65,000	65,000	1,215,800	1770.46%
Other	182,300	224,200	223,000	197,200	231,000	3.59%
Total	1,503,071	1,818,556	2,179,200	1,805,600	3,783,200	73.60%



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. A significant one-time expenditure for a new Land Management System (LMS) to handle permitting and plan review functions is reflected in the fund for FY 2022. Operating costs will increase following implementation, associated with the ongoing support and maintenance of the new software system, but remain relatively consistent 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 20212 are expected to come in on target with the budget, despite approving a temporary reduction in permit fees enacted in FY 2020 and FY 2021 to support recovery from the COVID-19 pandemic-induced economic shocks. The City will be conducting a full-scale study of all building permit fees in 2021/2022 to ensure that the fee structure is commensurate with expenditures in the fund.

The table below shows Permitted Construction Values since FY 20101. Permitted Construction Values are a measurement tool used to show development growth within a particular market area.

Permitted Construction Value

	Commercia	ı	Residential	
Year	Value	%	Value	%
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	\$122,467,314	65%	\$64,978,441	35%
2021*	\$118,400,000	66%	\$61,750,000	34%

*Estimated as of July 1, 2021

Operating

Capital

Other

Total

COMMUNITY REDEVELOPMENT AGENCY FUND FY 2022 Adopted Millage Rate of 5.5800 Actual Actual **Budget Estimated Budget** % Change FY 2019 FY 2021 FY 2021 FY 2020 FY 2022 From FY 2021 **Beginning Balance** 3,820,590 4,349,401 5,341,500 2,580,700 2,338,200 -56.23% Revenues **Property Taxes** 463,072 605,938 700,400 717,400 769,100 9.81% Other Taxes 0 0 0 0 0 Licenses & Permits 0 0 0 0 0 Intergovernmental 434,783 580,513 1,342,600 1,344,100 741,900 -44.74% **User Charges** 2,800 1,600 0 0 0 Fines 0 0 0 0 0 122.462 64.001 40.000 10.000 Miscellaneous 60.000 -83.33% **Debt Proceeds** 0 0 0 0 0 0 0 0 0 0 Interfund Charges/transfers **Total Resources** 1,020,317 1,253,252 2,103,000 2,103,100 1,521,000 -27.67% **Expenditures** Administration 0 0 0 0 0 Community Development 457,586 2,986,711 2,857,600 2,309,000 467,800 -83.63% **Engineering Services** 0 0 0 0 0 **Environmental Services** 0 0 0 0 0 0 Finance 0 0 0 0 0 0 0 0 0 Fire Rescue 33,800 35,200 36,600 36,600 38,100 4.10% **General Operating** 0 0 0 **Human Resources** 0 0 Information Technology 0 0 0 0 0 Legislative 0 0 0 0 0 0 0 0 0 0 Library Police 0 0 0 0 0 0.00% Public Works 119 0 2,500 0 2,500 Recreation, Parks & Arts 0 0 0 0 0 2,896,700 508,400 **Total Expenditures** 491,506 3,021,911 2,345,600 -82.45% **Ending Balance** 1,312,395 1,312,400 Designated/reserved 3,883,564 3,883,600 1,312,400 **Unexpended Expenditures** 0 86,900 15,300 2,038,400 **Available Fund Balance** 465,837 1,268,347 664,200 1,025,800 206.90% **Total Ending Balance** 4,349,401 2,580,742 4,634,700 2,338,200 3,366,100 **Expenditures By Category** Personnel 85,605 89,366 127,200 67,100 123,900 -2.59%

14,171

53,995

2,864,379

3,021,911

93,700

2,458,200

2,896,700

217,600

95,400

38,600

2,144,500

2,345,600

325,400

59,100

508,400

0

247.28%

-100.00%

-72.84%

-82.45%

49,686

321,845

34,370

491,506



Community Redevelopment Agency (CRA) Fund

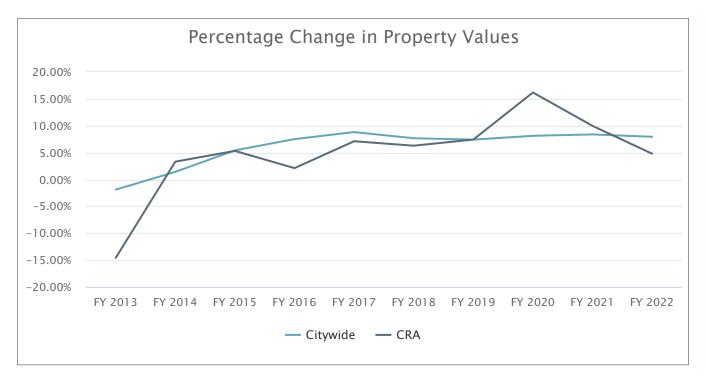
In FY 2013, the Community Redevelopment Agency Fund became the new name of the previous Downtown Tax Increment Financing (DTIF) Fund. The name of the fund was changed because the revenue sources for the fund expanded to include not only DTIF tax revenue, but also revenue from the sale of property located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

The FY 2022 budget has a minimal amount of capital projects, which is a significant departure from past fiscal years. In the Long-Range Financial Plan, additional projects will occur related to multimodal improvements and the new City Hall parking garage, but fund balance is rebuilding to support these major costs during FY 2022.

The FY 2022 preliminary property value estimates reveal that CRA property value shows growth, coming in at 4.78% (vs. 7.93% 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 2013 to FY 2022.



	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 202
Beginning Balance	3,648,559	1,672,441	2,159,500	1,266,500	1,474,100	-31.74%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	1,114,594	1,004,662	994,600	990,000	1,545,600	55.40%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	120,943	20,308	35,000	10,000	10,000	-71.43%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	1,235,537	1,024,970	1,029,600	1,000,000	1,555,600	51.09%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	1,581,880	105,142	0	0	0	-
Engineering Services	1,258,761	954,660	705,000	436,000	726,000	2.98%
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	-
Fire Rescue	0	0	0	0	0	-
General Operating	0	0	0	0	0	-
Human Resources	0	0	0	0	0	-
Information Technology	0	0	0	0	0	-
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	371,014	371,090	395,000	356,400	400,800	1.47%
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	3,211,655	1,430,892	1,100,000	792,400	1,126,800	2.44%
Ending Balance						
Designated/Reserved	1,418,359	554,054	1,418,300	554,000	554,000	-
Unexpended Expenditures	0	0	66,000	0	67,600	-
Available Fund Balance	254,082	712,465	670,800	920,100	1,348,900	101.09%
Total Ending Balance	1,672,441	1,266,519	2,155,100	1,474,100	1,970,500	-
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	388,032	465,335	445,000	406,400	500,800	
Capital	1,875,624	938,757	655,000	386,000	626,000	
Other	948,000	26,800	055,000	386,000	020,000	
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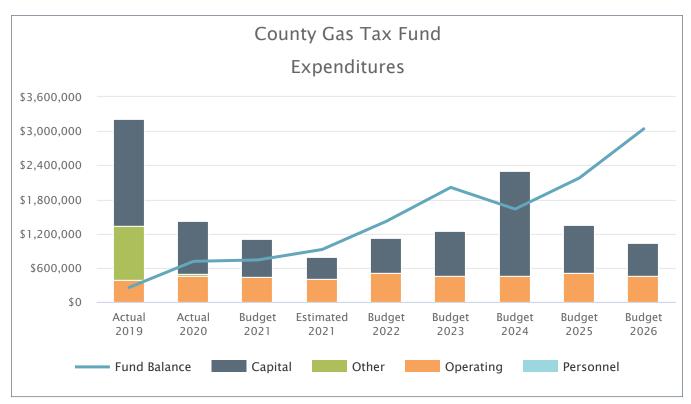
County Gas Tax Fund Analysis

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, at the current rate, is neither growing nor does it generate enough money to fund the pavement management plan for the City. As a result, the City-wide roadway projects plans have been extended over a number of years to be aligned with the available funding.

The economic effects of the COVID-19 pandemic had a significant impact on this fund, adding to its limitations. Revenues are projected to be slightly less than budgeted, and less than both FY 2019 and FY 2020. Going forward, revenue projections reflect the potential increase in funding from Pinellas County levying an additional 5 cents per gallon available for collection on the tax. If approved, the additional revenue would be collected beginning in January 2022. The increase in funding would represent a substantial expansion in capacity to complete paving projects throughout the City.

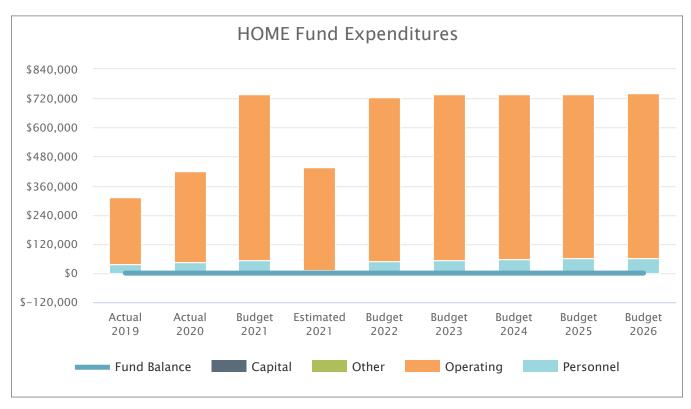


		HOME FUND				
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021
Beginning Balance	0	0	0	0	0	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	312,344	419,544	735,900	437,000	724,200	-1.59%
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	312,344	419,544	735,900	437,000	724,200	-1.59%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	312,343	419,544	735,900	437,000	724,200	-1.59%
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	312,343	419,544	735,900	437,000	724,200	-1.59%
Ending Balance						
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	0	0	0	0	0	-
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	38,322	44,488	53,200	13,500	50,900	-4.32%
Operating	274,022	375,056	682,700	423,500	673,300	-1.38%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	312,344	419,544	735,900	437,000	724,200	-1.59%



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.



	Hous	SING TRUST	FUND			
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 202
Beginning Balance	10,717	55,315	62,000	62,600	69,300	11.77%
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	45,422	7,887	7,900	7,900	7,900	0.00%
Debt Proceeds	0	0	0	0	0	_
Interfund Charges/Transfers	0	0	0	0	0	_
Total Resources	45,422	7,887	7,900	7,900	7,900	0.00%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	824	651	6,700	1,200	68,400	920.90%
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	824	651	6,700	1,200	68,400	920.90%
Ending Balance						
Designated/Reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	55,315	62,551	63,200	69,300	8,800	-
Total Ending Balance	55,315	62,551	63,200	69,300	8,800	-
Expenditures By Category						
Personnel	799	471	1,000	1,200	1,000	0.00%
Operating	25	180	5,700	0	67,400	1082.46%
Capital	0	0	0	0	0	-
Other	0	0	0	0	0	-
Total	824	651	6,700	1,200	68,400	920.90%



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. While minimal expenditures are typically projected related to preparing annual reporting documents (less than \$1,000 annually), available fund balance has been budgeted in FY 2022 to support affordable housing activities in the Housing Division.

	LOCAL OP	TION SALES	TAX FUND			
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	6,199,558	5,773,296	7,550,900	9,880,700	13,575,200	79.78%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	9,146,956	8,410,618	9,094,000	10,525,500	11,021,000	21.19%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	298,177	260,648	160,000	120,000	140,000	-12.50%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/Transfers	0	0	0	0	0	-
Total Resources	9,445,132	8,671,266	9,254,000	10,645,500	11,161,000	20.61%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	1,359,673	121,027	0	0	0	_
Engineering Services	2,413,982	499,969	2,569,900	2,281,000	6,807,300	164.89%
Environmental Services	0	0	0	0	0	-
Finance	0	0	0	0	0	_
Fire Rescue	924,390	943,453	6,478,000	3,093,900	5,871,300	-9.37%
General Operating	3,721,216	1,763,506	15,300	15,300	0	-100.00%
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	1,417,248	658,559	1,676,000	1,144,800	2,924,000	74.46%
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	34,785	577,335	3,363,000	416,000	3,200,000	-4.85%
Total Expenditures	9,871,294	4,563,850	14,102,200	6,951,000	18,802,600	33.33%
Ending Balance						
Designated/Reserved	1,417,528	1,913,616	1,417,500	2,183,600	2,183,600	_
Unexpended Expenditures	0	0	0	2,100,000	2,100,000	_
Available Fund Balance	4,355,768	7,967,097	1,285,200	11,391,600	3,750,000	-20.76%
Total Ending Balance	5,773,296	9,880,713	2,702,700	13,575,200	5,933,600	-
Expenditures By Category						
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	4,337,417	2,703,070	14,086,900	6,935,700	18,802,600	33.48%
Other	5,533,877	1,860,106	15,300	15,300	0	-100.00%
Total	9,871,294	4,563,176	14,102,200	6,951,000	18,802,600	33.33%

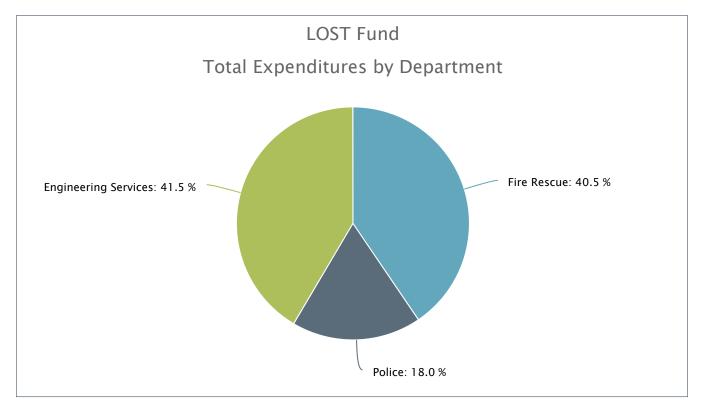


Penny for Pinellas - Local Option Sales Tax Fund Analysis

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

Local Option Sales Tax Projections

FY 2022 sales tax revenue is budgeted 12% greater than the previous year. The calculation of the city's share of Local Option Sales Tax revenue was revised to reflect updated population estimates, and that has increased the revenue projections for FY 2022 and future years. Also included in the FY 2022 revenues are expected reimbursement from Pinellas County for capital expenditures related to Fire Rescue services. Estimated revenue from FY 2021 is projected to exceed budgeted revenue by more than 7%. These numbers all reflect sales tax revenues that have rebounded substantially from the initial COVID-19 induced fluctuations in 2020. Sales tax performance has exceeded expectations, and it appears the worst impacts of COVID-19 are in the past for this fund.



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

	MOBILITY	IMPACT FEE	(MIF) FUND			
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	526,161	718,893	1,003,100	967,900	1,229,900	22.61%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	255,000	455,000	-
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	192,732	249,049	228,000	7,000	8,400	-96.32%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	192,732	249,049	228,000	262,000	463,400	103.25%
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	_
	0	0	0	0	0	
Recreation, Parks & Arts Total Expenditures		0	0	0	0	<u> </u>
Ending Balance	•	0	^	^	^	
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	
Available Fund Balance	718,893 718,893	967,942 967,942	1,231,100 1,231,100	1,229,900 1,229,900	1,693,300 1,693,300	37.54%
Total Ending Balance	7 10,093	907,942	1,231,100	1,449,900	1,073,300	-
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	
IUlai		U	U	U	U	



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.

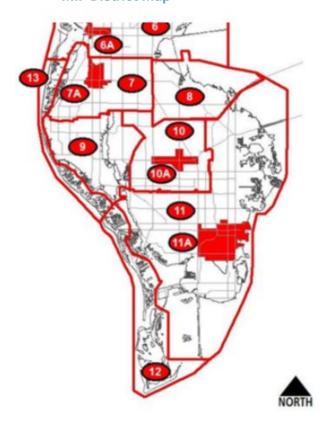
Mobility Impact Fee Fund Projections

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.

IMPACT FEE DISTRICTS

- 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

MIF District Map



17	ARKLAND & RECREA					
	Actual	Actual	Budget	Estimated	Budget	% Change
Destruction Delivers	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021
Beginning Balance	2,566,236	2,759,190	2,916,200	2,914,700	3,104,200	6.45%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses, Permits, & Fees	0	0	100,000	175,000	850,000	750.00%
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	192,954	155,484	49,000	14,500	13,000	-73.47%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	192,954	155,484	149,000	189,500	863,000	479.19%
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	
	0	0	0	0	0	
Legislative	0	0	0	0	0	-
Library Police	0	0	0	0	0	-
						-
Public Works	0	0	0	0	0	0.00%
Recreation, Parks & Arts	0	0	400,000	0	400,000	0.00%
Total Expenditures	0	0	400,000	0	400,000	0.00%
Ending Balance						
Designated/reserved	0	0	0	0	0	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	2,759,190	2,914,674	2,665,200	3,104,200	3,567,200	33.84%
Total Ending Balance	0	2,914,674	2,665,200	3,104,200	3,567,200	-
Evnandituras Du Catarani						
Expenditures By Category	0	0	^	0	0	
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	0	0	400,000	0	400,000	0.00%
Other	0	0	0	0	0	-
Total	0	0	400,000	0	400,000	0.00%



Parkland and Recreation Facilities Impact Fee Fund Analysis

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

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 FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	582,255	792,243	793,400	1,316,100	1,387,100	74.83%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	113,012	887,436	1,196,000	144,000	558,300	-53.32%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	463,090	27,872	250,000	825,000	250,000	0.00%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	576,102	915,308	1,446,000	969,000	808,300	-44.10%
Expenditures						
Administration	0	0	0	0	0	-
Community Development	366,114	391,480	1,446,000	898,000	808,300	-44.10%
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	366,114	391,480	1,446,000	898,000	808,300	-44.10%
Ending Balance						
Designated/reserved	92,514	190,749	92,500	190,800	190,800	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	699,729	1,125,322	700,900	1,196,300	1,196,300	70.68%
Total Ending Balance	792,243	1,316,071	793,400	1,387,100	1,387,100	-
Fun and itures Du Cata						
Expenditures By Category Personnel	85,546	87,111	72,600	65,400	70,000	-3.58%
				•		
Operating	272,310 0	210,288 0	609,000 0	487,700 0	349,800 0	-42.56%
Capital Other	8,258	94,081	764,400	344,900		- -49.18%
					388,500	
Total	366,114	391,480	1,446,000	898,000	808,300	-44.10%



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 2022 budget includes funding from the State for a committed \$558,300. Future state funding is estimated at the rate of \$558,300 annually.

	STO	RMWATER F	UND			
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	4,003,992	1,843,428	3,136,200	3,448,400	3,922,900	25.08%
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	82,043	175,293	56,900	56,900	0	-100.00%
User Charges	5,686,236	5,753,248	5,797,900	6,250,000	6,760,000	16.59%
Fines	0	0	0	0	0	-
Miscellaneous	254,068	86,861	90,000	65,000	65,000	-27.78%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	_
Total Resources	6,022,346	6,015,403	5,944,800	6,371,900	6,825,000	14.81%
Expenditures						
Administration	49,946	53,039	42,100	39,600	49,700	18.05%
Community Development	505,256	110,409	42,100	0 0 0 0	45,700	-
Engineering Services	3,927,672	881,133	2,627,600	2,124,200	2,556,600	-2.70%
Environmental Services	0,527,672	001,133	2,027,000	2,124,200	2,330,000	2.70%
Finance	107,406	136,639	121,200	120,500	123,300	1.73%
Fire Rescue	0	130,039	121,200	120,300	123,300	1.73%
General Operating	254,300	300,000	320,300	272,900	314,900	-1.69%
Human Resources	0	0	0	0	0	4.070
Information Technology	166,944	171,276	279,600	271,800	265,700	-4.97%
Legislative	0	0	0	0	0	-
Library	0	0	0	0	0	-
Police	0	0	0	0	0	-
Public Works	3,171,387	2,757,894	3,570,400	3,068,400	6,114,000	71.24%
Recreation, Parks & Arts	0	0	0	0	0	
Total Expenditures	8,182,911	4,410,390	6,961,200	5,897,400	9,424,200	35.38%
Ending Balance						
Designated/reserved	1,054,324	820,034	1,054,300	820,000	820,000	-22.22%
Unexpended Expenditures	0	0	556,900	0	942,300	-
Available Fund Balance	789,104	2,628,407	1,065,500	3,102,900	503,700	-52.73%
Total Ending Balance	1,843,428	3,448,441	2,676,700	3,922,900	2,266,000	-
Expenditures By Category						
Personnel	0 A22 E10	2 205 560	2 007 000	2 572 900	2 006 500	3.16%
	2,433,510	2,395,560	2,807,900	2,572,800	2,896,500	
Operating	1,428,731	1,245,336	1,745,100	1,485,300	2,174,100	24.58%
Capital	1,041,369	472,494	2,094,700	1,566,400	4,043,900	93.05%
Other	3,279,300	297,000	313,500	272,900	309,700	-1.21%
Total	8,182,910	4,410,390	6,961,200	5,897,400	9,424,200	35.38%



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 the 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.

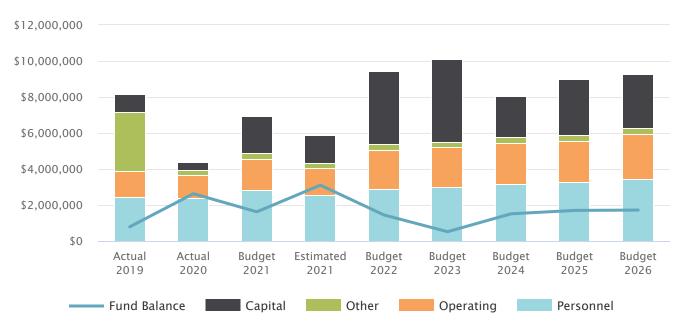
In 2008, a differential stormwater rate structure was implemented for multi-family residential customers based on an evaluation of relative impervious surfaces. The average impervious surface for multi-family developments is about 60% of the average single family dwelling unit, primarily because of a 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.

In FY 2021, the City Commission adopted an updated rate structure and rate schedule for stormwater that amended the ERU from 2,257 to 3,000 square feet and removed the differential charges between a single-family and multifamily. After a detailed consultant study, there was not a substantial difference in impervious surface among these property types, but the total ERU was ready for an upward adjustment to allow for less disparity between property types. This ERU restructure occurred, and a 17% rate increase was approved by the City Commission. In the long-range financial plan, the FY 2023 fund balance still hovers around 2%, a level that would not be tenable in a current budget year. With the rate restructure and increase in FY 2021 enabling continued asset management planning work, the City will develop throughout FY 2022 the long-range needs of stormwater repair, maintenance, operations, and capital and incorporate them into a holistic multi-year plan. This plan will inform an updated Stormwater Fund projection as part of the upcoming year's capital planning process, as well as provide clarity into the longer-term revenue needs and potential future rate increases.

Rates effective as of October 1, 2021 are listed in the table below, as well as a projected revenue increase of 20%, or \$1.78/month, in FY 2023.

Monthly Residential Rates (per ERU)	Single Family	<u> Multi Family</u>
Effective 10/1/21	\$8.91	\$8.91
Proposed Effective 10/1/2022	\$10.69	\$10.69

Stormwater Fund Expenditures and Fund Balance





	TRANSPORTAT	ION IMPACT	FEE (TIF) FU	IND		
	Actual	Actual	Budget	Estimated	Budget	% Change
Particular Palaria	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021
Beginning Balance	3,162,362	1,920,216	1,830,300	1,654,100	929,700	-49.21%
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	75,363	36,333	25,200	8,800	4,400	-82.54%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	75,363	36,333	25,200	8,800	4,400	-82.54%
Expenditures						
Administration	0	0	0	0	0	_
Community Development	1,213,161	116,898	0	0	0	_
Engineering Services	104,348	185,620	599,000	733,200	638,000	6.51%
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	
	0	0	0	0	0	-
Legislative			0			-
Library Police	0	0	-	0	0	-
	0	0	0	0	0	-
Public Works	0	0	0	0	0	-
Recreation, Parks & Arts	0	0	0	0	0	-
Total Expenditures	1,317,509	302,518	599,000	733,200	638,000	6.51%
Ending Balance						
Designated/reserved	471,348	148,088	471,300	148,200	148,200	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	1,448,868	1,505,943	785,200	781,500	147,900	-81.16%
Total Ending Balance	1,920,216	1,654,031	1,256,500	929,700	296,100	-
Funenditures Du Octobro						
Expenditures By Category	2	^	^	^	•	
Personnel	0	0	0	0	0	-
Operating	0	0	0	0	0	-
Capital	1,317,508	302,519	599,000	733,200	638,000	6.51%
Other	0	0	0	0	0	-
Total	1,317,508	302,519	599,000	733,200	638,000	6.51%

Transportation Impact Fee Fund Analysis

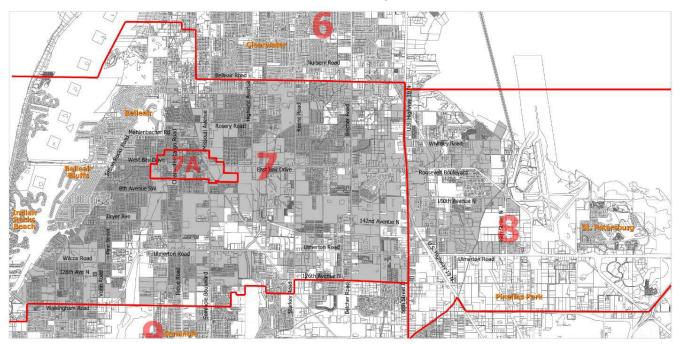
The Transportation Impact Fee Fund is a special revenue fund which accounts for the receipt and expenditure of the City's share of the County-wide Transportation Impact Fee levied on new construction. These funds may only be used to construct new or enhanced transportation facilities. Fund revenues are 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 FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021
Beginning Balance	939,023	950,608	769,500	838,700	838,700	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	-
Licenses, Permits & Fees	0	0	100,000	50,000	50,000	-50.00%
Intergovernmental	0	0	197,100	197,100	0	-100.00%
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	_
Miscellaneous	237,049	62,039	15,000	4,000	4,000	-73.33%
Debt Proceeds	0	0	0	0	0	-
Interfund Charges/transfers	0	0	0	0	0	_
Total Resources	237,049	62,039	312,100	251,100	54,000	-82.70%
Expenditures						
Administration	0	0	0	0	0	
Community Development	0	0	0	0	0	-
			-	•		00.04%
Engineering Services	108,084	45,501	234,100	117,000	28,000	-88.04%
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	117,380	128,401	120,000	134,100	120,000	0.00%
Total Expenditures	225,464	173,902	354,100	251,100	148,000	-58.20%
Ending Balance						
Designated/reserved	289,810	147,445	183,700	147,400	147,400	-
Unexpended Expenditures	0	0	0	0	0	-
Available Fund Balance	660,798	691,300	543,800	691,300	597,300	9.84%
Total Ending Balance	950,608	838,745	727,500	838,700	744,700	-
Form on Phone Brown						
Expenditures By Category	2	^	^	^	^	
Personnel	0	0	0	0	0	-
Operating	85,252	87,447	120,000	94,100	120,000	27.52%
Capital	66,000	0	0	0	0	-
Other	74,212	86,455	234,100	157,000	28,000	-82.17%
Total	225,464	173,902	354,100	251,100	148,000	-58.20%

Tree Impact Fee Fund Analysis

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

Tree impact fee revenues were initially accounted for in the Trust Funds section of the budget. The balance was substantial and has been separated into a single display for transparency purposes. Recent changes at the state level reducing requirements for residential tree permits have reduced expected revenue collections, which are reflected in the future projections for the fund.



FLEET SERVICES FUND								
	Actual	Actual	Budget	Estimated	Budget	% Change		
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021		
Beginning Balance	1,014,695	1,235,630	1,361,400	1,379,700	1,311,400			
beginning balance	1,014,695	1,233,030	1,301,400	1,379,700	1,311,400	-3.07 %		
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	8,105	2	0	0	0	-		
Fines	0	0	0	0	0	-		
Miscellaneous	35,693	106,379	22,000	6,000	10,000	-54.55%		
Debt Proceeds	0	0	0	0	0			
Interfund Charges/transfers	2,613,324	2,591,827	2,575,800	2,587,800	2,704,900	5.01%		
Total Resources	2,657,122	2,698,208	2,597,800	2,593,800	2,714,900	4.51%		
Expenditures								
•	170	170	0	0	0			
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	125 500	140,000	146 600	146 400	154000	- 5.66%		
General Operating Human Resources	135,500 0	140,900 0	146,600 0	146,400 0	154,900 0	3.00%		
Information Technology	0	0	0	0	0	-		
Legislative	0	0	0	0	0	_		
Library	0	0	0	0	0	_		
Police	0	0	0	0	0	_		
Public Works	2,300,515	2,413,059	2,642,600	2,515,700	2,661,400	0.71%		
Recreation, Parks & Arts	2,000,010	2,410,009	2,042,000	2,510,700	2,001,400	-		
Total Expenditures	2,436,187	2,554,131	2,789,200	2,662,100	2,816,300	0.97%		
Ending Balance								
Designated/reserved	100,039	106,557	94,300	106,600	766,900	-		
Fuel Ops Replacement Reserve	228,754	278,840	393,300	359,900	359,900	-		
Unexpended Expenditures	0	0	52,500	0	52,500	-		
Available Fund Balance	906,837	994,310	682,400	844,900	83,200			
Total Ending Balance	1,235,630	1,379,707	1,222,500	1,311,400	1,262,500	-		
Fun and itura a Du Catamanu								
Expenditures By Category	004.444	1.005.004	1 1 (1 0 0 0	1 100 000	1 010 000	F 000°		
Personnel	904,416	1,035,334	1,161,800	1,122,900	1,219,900			
Operating	1,396,371	1,377,997	1,481,000	1,392,800	1,444,100			
Capital Other	125.400	140.900	146 400	146 400	152 200			
	135,400	140,800	146,400	146,400	152,300			
Total Expenditures	2,436,187	2,554,131	2,789,200	2,662,100	2,816,300	0.97%		

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. A fuel surcharge reserve has been accumulating and will be utilized in FY 2022 to help fund replacement of the fuel island at the Fleet garage at the Public Works complex.

RISK MANAGEMENT FUND								
	Actual	Actual	Budget	Estimated	Budget	% Change		
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021		
Beginning Balance	4,571,557	4,836,251	5,294,800	4,118,700	3,398,900	-35.81%		
beginning balance	4,071,007	4,030,231	3,294,000	4,110,700	3,390,900	-55.01%		
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	172,664	124,185	100,000	35,000	35,000	-65.00%		
Debt Proceeds	0	0	0	0	0	-		
Interfund Charges/transfers	13,584,913	14,451,666	15,329,300	15,279,200	16,796,000	9.57%		
Total Resources	13,757,578	14,575,850	15,429,300	15,314,200	16,831,000	9.08%		
Expenditures								
Administration	30,510	30,617	31,600	31,600	39,300	24.37%		
Community Development	0	0	0	0	0	24.37 %		
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	29,902	30,702	31,700	9,200	9,200	-70.98%		
Human Resources	13,432,472	15,232,043	15,827,200	15,993,200	16,923,200	6.92%		
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	13,492,883	15,293,362	15,890,500	16,034,000	16,971,700	6.80%		
Ending Balance								
Designated/reserved	662.138	1,085,147	662.100	1,061,600	861,600	30.13%		
Catastrophe Reserve	1,377,000		1,377,000		1,377,000	30.13% 0.00%		
· · · · · · · · · · · · · · · · · · ·	_	1,377,000		1,377,000				
Available Fund Balance	2,797,113	1,656,593	2,794,500	960,300	1,019,600	-63.51%		
Total Ending Balance	4,836,251	4,118,740	5,310,300	3,398,900	3,767,300	-29.06%		
Expenditures By Category Personnel	484,427	510,570	523,500	518,200	559,300	6.84%		
Operating	12,987,656	14,761,192	15,344,500	15,515,800	16,412,400	6.96%		
Capital	12,967,030	14,701,192	13,344,300	13,313,800	10,412,400	0.90%		
Other	20,800	21,600	22,500	0	0	-100.00%		



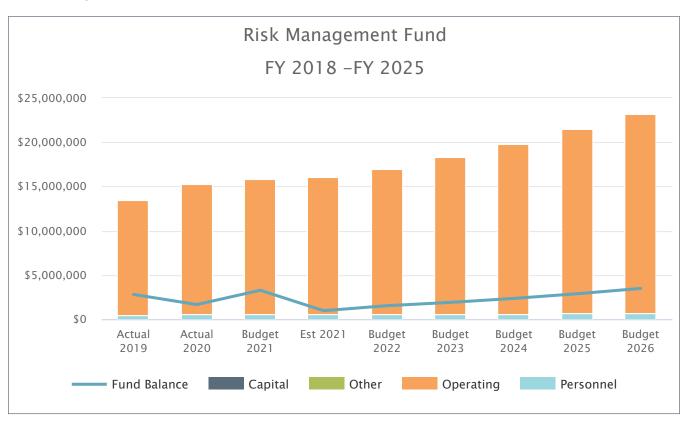
Risk Management Fund Analysis

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 fluctuate by department based on past experience and overall budget. Increased costs related to property and liability and workers' compensation litigation is reflected in increased budgets for those programs. An 8% health insurance premium increase is included in the FY 2022 Budget.







Enterprise Technology Capital Fund

The Enterprise Technology Capital Fund was created in FY 2020 to support the planning for and funding of major enterprise technology needs. With internal and public-facing operations increasingly relying on digital tools, the need to plan for regular upgrade and replacement of major software applications has become more essential. This fund is supported by transfers from other funding sources within the City that contribute to and receive service from enterprise applications. Because the fund is new and has not accumulated a sufficient fund balance for an initial project, debt proceeds to this fund supported the initial acquisition of the Enterprise Resource Planning (ERP) capital project and loan repayments will be processed through the debt service fund. Because other major enterprise systems are due for replacement earlier than initially planned, including the Land Management System (LMS) as well as the Public Safety Computer Aided Dispatch/Records Management System (CAD/RMS) in 2022, this fund will not receive any transfers and will be disbanded going forward. Any remaining fund balance will be reallocated back to original source funds.

	ENTERPRISE T	ECHNOLOGY	CAPITAL FU	IND		
	Actual	Actual	Budget	Estimated	Budget	% Change
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021
Beginning Balance	0	0	0	743,600	59,600	-
Revenues						
Property Taxes	0	0	0	0	0	-
Other Taxes	0	0	0	0	0	
Licenses & Permits	0	0	0	0	0	-
Intergovernmental	0	0	0	0	0	-
User Charges	0	0	0	0	0	-
Fines	0	0	0	0	0	-
Miscellaneous	0	0	0	0	0	
Debt Proceeds	0	3,053,300	0	0	0	
Interfund Charges/transfers	0	0	0	0	0	-
Total Resources	0	3,053,300	0	0	0	-
Expenditures						
Administration	0	0	0	0	0	_
Community Development	0	0	0	0	0	
Engineering Services	0	0	0	0	0	
Environmental Services	0	0	0	0	0	
Finance	0	0	0	0	0	
Fire Rescue	0	0	0	0	0	-
General Operating	0	0	0	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	0	3,053,300	0	743,600	59,600	
Total Ending Balance	0	0	0	0	0	-
Expenditures By Category						
Personnel	0	0	0	0	0	_
Operating	0	0	0	0	0	
Capital	0	2,309,684	0	684,000	0	
Other	0	2,309,084	0	084,000	0	
Total	0	2,309,684	0	684,000	0	-

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



FY 2019		TRANSPOR	RTATION CAP	PITAL FUND			
Revenues		Actual	Actual	Budget	Estimated	Budget	% Change
Property Taxes		FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 202
Property Taxes	Beginning Balance	0	5,489,224	5,583,500	850,500	771,900	-86.18%
Property Taxes	Revenues						
Other Taxes 0 0 0 0 0 1 Licenses & Permits 0		Ο	n	0	n	n	_
Licenses & Permits 0							_
Intergovernmental							
User Charges							-
Fines 0 0 0 0 107,500 20,000 Debt Proceeds 0 0 0 0 107,500 20,000 Debt Proceeds 0 0 0 0 0 0 0 0 0 0 107,500 20,000 Interfund Charges/transfers 6,042,000 336,365 92,400 0 0 0 -70 Total Resources 6,042,000 336,365 92,400 107,500 20,000 -70 Total Resources 6,042,000 336,365 92,400 107,500 20,000 -70 Total Resources 6,042,000 336,365 92,400 107,500 20,000 -70 Total Resources Expenditures Administration 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							-
Debt Proceeds 0		0	0	0	0	0	-
Interfund Charges/transfers 6,042,000 336,365 92,400 0 0 0 0 0 0 0 0 0	Miscellaneous	0	0	0	107,500	20,000	-
Sepanditures Sepa	Debt Proceeds	0	0	0	0	0	-
Administration	Interfund Charges/transfers	6,042,000	336,365	92,400	0	0	-100.00%
Administration 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Resources	6,042,000	336,365	92,400	107,500	20,000	-78.35%
Administration 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expenditures						
Community Development		Λ	n	n	n	n	-
Engineering Services 552,776 4,975,137 186,700 186,100 0 -10							
Environmental Services 0 0 0 0 0 0 0 0 0			-	-	~		-100.00%
Finance 0 0 0 0 0 Fire Rescue 0 0 0 0 0 0 General Operating 0 0 0 0 0 0 0 Human Resources 0				•			-
General Operating							-
General Operating	Fire Rescue						-
Human Resources 0		0	0	0	0	0	-
Legislative		0	0	0	0	0	-
Legislative	Information Technology	0	0	0	0	0	-
Police 0 -10 Ending Balance Ending Balance S,489,224 756,152 5,489,200 756,200 756,200 -86	Legislative	0	0	0	0	0	-
Public Works 0 0 0 0 0 Recreation, Parks & Arts 0 0 0 0 0 Total Expenditures 552,776 4,975,137 186,700 186,100 0 -10 Ending Balance Ending Balance Designated/reserved 5,489,224 756,152 5,489,200 756,200 756,200 -86 Unexpended Expenditures 0 0 0 0 0 0 Available Fund Balance (0) 94,300 0 15,700 35,700 Total Ending Balance 5,489,224 850,452 5,489,200 771,900 791,900 -85 Expenditures By Category Personnel 0 0 0 0 0 0 Operating 0 0 0 0 0 0 0 0 Capital 0 0 0 0 0 0 0 0	Library	0	0	0	0	0	-
Recreation, Parks & Arts 0 0 0 0 0 0 0 0 0	Police	0	0	0	0	0	-
Total Expenditures	Public Works	0	0	0	0	0	-
Designated/reserved 5,489,224 756,152 5,489,200 756,200 756,200 -86,000	Recreation, Parks & Arts	0	0	0	0	0	-
Designated/reserved 5,489,224 756,152 5,489,200 756,200 756,200 -86 Unexpended Expenditures 0 0 0 0 0 Available Fund Balance (0) 94,300 0 15,700 35,700 Total Ending Balance 5,489,224 850,452 5,489,200 771,900 791,900 -85 Expenditures By Category Personnel 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0 Operating 0 0 0 0 0 Operating 0 Operating 0 Operating 0 Operating 0 0 Operating	Total Expenditures	552,776	4,975,137	186,700	186,100	0	-100.00%
Designated/reserved 5,489,224 756,152 5,489,200 756,200 756,200 -86 Unexpended Expenditures 0 0 0 0 0 Available Fund Balance (0) 94,300 0 15,700 35,700 Total Ending Balance 5,489,224 850,452 5,489,200 771,900 791,900 -85 Expenditures By Category Personnel 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0 Operating 0 0 0 0 0 Operating 0 Operating 0 Operating 0 Operating 0 0 Operating	Ending Balance						
Unexpended Expenditures 0 0 0 0 0 Available Fund Balance (0) 94,300 0 15,700 35,700 Total Ending Balance 5,489,224 850,452 5,489,200 771,900 791,900 -85 Expenditures By Category Personnel 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0		5.489.224	756.152	5.489.200	756.200	756.200	-86.22%
Available Fund Balance (0) 94,300 0 15,700 35,700 Total Ending Balance 5,489,224 850,452 5,489,200 771,900 791,900 -85 Expenditures By Category Personnel 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0							
Expenditures By Category Personnel 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>							-
Personnel 0 0 0 0 0 Operating 0 0 0 0 0 Capital 0 0 0 0 0	Total Ending Balance	5,489,224	850,452	5,489,200	771,900	791,900	-85.57%
Operating 0 0 0 0 0 Capital 0 0 0 0 0			0	0	0	0	
Capital 0 0 0 0 0							
					-		-100.00%
							-100.00%

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.



	A =4I	A admiral	Decidence		Catimate d	Duals: -+	0/ OL
	Actual FY 2019	Actual FY 2020	Budget FY 2021		Estimated FY 2021	Budget FY 2022	% Change From FY 202
Beginning Balance	0	0		0	0	(1,900,000)	-
Revenues							
Property Taxes	0	0		0	0	0	-
Other Taxes	0	0		0	0	0	-
Licenses & Permits	0	0		0	0	0	-
Intergovernmental	0	0		0	0	0	-
User Charges	0	0		0	0	0	-
Fines	0	0		0	0	0	-
Miscellaneous	0	0		0	0	0	-
Debt Proceeds	0	0		0	0	60,000,000	-
Interfund Charges/transfers	0	0		0	0	0	-
Total Resources	0	0		0	0	60,000,000	-
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	1,900,000	58,100,000	_
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	1,900,000	58,100,000	-
- "							
Ending Balance					_		
Designated/reserved	0	0		0	0	0	-
Unexpended Expenditures	0	0		0	0	0	-
Available Fund Balance	0	0		0	(1,900,000)	0	-
Fotal Ending Balance	0	0		0	(1,900,000)	0	-
Expenditures By Category							
Personnel Personnel	0	0		0	0	0	_
Operating	0	0		0	0	0	-
Capital	0	0		0	1,900,000	58,100,000	-
Oupital	U	U		U	1,500,000	30,100,000	-
Other	0	0		0	0	0	_

City Hall Capital Project Fund Analysis

The City Hall Capital Project Fund was created in FY 2021 to manage and report on the financial activity associated with the issuance of bonds and construction of a new, mixed-use City Hall complex. It will also include the funds and expenditures for the Parks Administration reconstruction. The two debt issuances were combined to save on loan administration costs. The city hall project will span multiple fiscal years, and the capital project fund enables simpler administration and reporting of expenditures for those projects. Funds will be received from the issuance of bonds and will be able to reimburse prior years expenditures incurred in the fund.

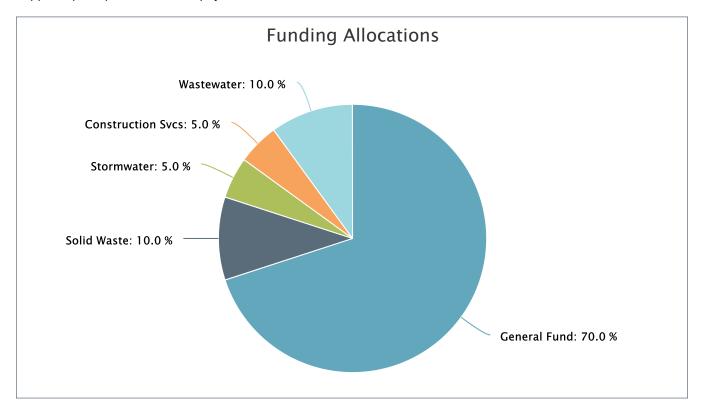


DEBT SERVICE FUND											
	Actual	Actual	Budget	Estimated	Budget	% Change					
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	From FY 2021					
Beginning Balance	0	0	0	0	0	-					
Revenues											
Property Taxes	0	0	0	0	0	-					
Other Taxes	0	0	0	0	0	-					
Licenses & Permits	0	0	0	0	0	-					
Intergovernmental	0	0	0	0	0	-					
User Charges	0	0	0	0	0	-					
Fines	0	0	0	0	0	-					
Miscellaneous	0	0	0	0	0	-					
Debt Proceeds	0	0	0	0	0	-					
Interfund Charges/transfers	0	0	1,091,700	500,000	2,138,900	95.92%					
Total Resources	0	0	1,091,700	500,000	2,138,900	95.92%					
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	1,091,700	500,000	2,138,900	95.92%					
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	1,091,700	500,000	2,138,900	95.92%					
Ending Balance											
	^	0	0	0	0						
Designated/reserved Unexpended Expenditures	0	0	0	0	0	-					
Available Fund Balance						<u>-</u>					
	0	0	0	0	0	-					
Total Ending Balance	0	0	0	0	0	-					
Expenditures By Category											
Personnel	0	0	0	0	0	-					
Operating	0	0	0	0	0	-					
	Ω	Ω	0	0	0	-					
Capital Other	0	0		0 500,000	0 2,138,900	- 95.92%					



Debt Service Fund Analysis

A Debt Service Fund was created in FY 2020 to support upcoming capital projects that will be funded through borrowing. The debt service fund is used solely to pay the principal and interest payments on these loans. While the capital project funds accumulate fund balance to support the *acquisition* of major capital, the debt service fund supports principal and interest payments from the same source funds.







TRUST FUNDS												
	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022	% Change From FY 2021						
Beginning Balance	922,040	982,358	1,006,600	1,288,100	1,146,200	13.87%						
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	125,500	110,500	-						
Fines	88,441	188,385	96,000	84,000	84,000	0.00%						
Miscellaneous	320,095	229,271	149,700	41,500	81,700	14.82%						
Debt Proceeds	0	0	0	0	0	-						
Interfund Charges/Transfers	0	0	0	0	0	_						
Total Resources	408,536	417,655	245,700	251,000	276,200	12.41%						
Expenditures												
Administration	0	0	0	0	0							
Community Development	0	0	5,000	5,000	5,000	0.00%						
Engineering Services	0	0	5,000	3,000	3,000	0.00%						
Environmental Services	0	0	0	0	0	-						
						-						
Finance Fire Rescue	1,000	0 222	0 1,000	1,000	1,000	0.00%						
	1,000		•	1,000	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	3,821	2,449	15,000	15,000	45,000	200.00%						
Police	201,541	16,983	48,900	176,000	168,900	245.40%						
Public Works	0	0	0	0	0	-						
Recreation, Parks & Arts	141,857	92,289	219,300	195,900	236,500	7.84%						
Total Expenditures	348,218	111,943	289,200	392,900	456,400	57.81%						
Ending Balance												
Designated/Reserved	0	61,252	0	61,300	61,300	-						
Unexpended Expenditures	0	0	0	0	0	-						
Available Fund Balance	982,358	1,226,819	963,100	1,084,900	904,700	-6.06%						
Total Ending Balance	982,358	1,288,071	963,100	1,146,200	966,000	-						
F 19 F 5 :												
Expenditures By Category												
Personnel	0	0	0	0	0	-						
Operating	253,972	100,543	272,800	123,900	199,000	-1.09%						
Capital	82,848	0	5,000	107,600	55,000	-19.93%						
Other	11,400	11,400	11,400	161,400	202,400	-						
Total	348,220	111,943	289,200	392,900	456,400	-3.81%						

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.

Budgeted FY 2022 Trust Fund Revenues

Senior Programming	0
Adult Athletics Improvement	3,000
Aquatics Improvements	0
Youth Athletics Improvement	9,500
Scholarships	170,000
Athletics Scholarships	1,000
Public Art program	0
Performance Arts Center	0
Leisure Incentive	50,000
Parks Improvements/Flowers	3,000
Library Donations	35,000
Library Unique Collections	10,000
Fire Rescue Donations	1,000
Police Training	10,000
Police Donations/Victims Assistance Fund	37,500
Police Federal Forfeiture	110,000
Police State Forfeiture	11,400
Building Training	5,000
Total	456,400



FY 2022 GRANT SUMMARY

Amounts shown are entire awards guaranteed and do not reflect expected revenues in FY 2022

Dept	Grantor	Program	Amount	Fund	Project(s)
AD	Pinellas County	Pinellas County Municipal Recycling Grant	\$60,000	Solid Waste	General Programmatic Support
CD	United States Dept of Housing and Urban Development	Community Development Block Grant (CDBG)*	\$1,438,100	CDBG	Housing Rehabilitation; First-time Home Buyer Program; Non-profit Corporation Capital Expenditure; Administration Costs for Housing Division
CD	State of Florida via Florida Housing Finance Corporation	State Housing Initiatives Partnership (SHIP)* Program	\$558,300	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	\$724,200	НОМЕ	Sold on Largo-Down Payment Assistance Program; Housing Rehabilitation
PD	United States Dept of Justice Office of Justice Programs	Bulletproof Vest Partnership	\$5,000	General	Bulletproof Vest and Body Armor Replacements
PD	United States Dept of Justice Office of Justice Programs	Justice Assistance Grant (JAG)	\$30,000	General	2021 JAG Grant Allocation - Police Equipment
RPA	FDOT	FDOT Highway Beautification	\$125,000	General	Highway Beautification
Total			\$2,940,600		

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

Subtotal By Department		Subtotal By Fund	
Administration (AD)	\$60,000	CDBG	\$1,438,100
Community Development (CD)	\$2,720,600	General	\$160,000
Environmental Services (ES)	\$0	HOME	\$724,200
Police Department (PD)	\$35,000	SHIP	\$558,300
Public Works (PW)	\$0	Solid Waste	\$60,000
Recreation, Parks & Arts (RPA)	\$125,000		
Total	\$2,940,600	Total	\$2,940,600



LONG RANGE FINANCIAL PLAN

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

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

<u>Personnel Growth Assumptions:</u> Personnel growth across all funds is projected to grow at roughly of 4% annually. Approximately half of that growth is due to salary increases, and the other half is due to benefits like health insurance, workers' compensation, and life insurance.

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

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



FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
General Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	18,814,695	20,513,900	22,276,000	22,400,900	17,847,800	16,022,900	16,251,500	16,561,000
Revenue								
Property Tax	26,986,919	29,116,200	29,233,800	31,381,200	33,264,100	35,259,900	37,375,500	39,618,000
Other Taxes	13,160,235	13,102,600	13,396,000	13,692,800	13,887,600	14,086,100	14,288,600	14,495,000
Licenses, Permits & Fees	6,435,334	6,742,700	6,411,000	6,505,000	6,630,900	6,759,300	6,890,200	7,023,800
Intergovernmental	22,278,452	9,905,800	11,942,100	11,342,000	11,299,700	11,565,000	11,838,100	12,119,300
User Charges	4,111,434	18,307,200	17,234,400	18,872,200	19,502,600	19,975,400	20,893,900	21,447,600
Fines	794,135	788,500	576,500	591,500	591,500	591,500	591,500	591,500
Miscellaneous	2,294,931	790,500	615,400	654,600	653,000	638,100	640,500	644,400
Interfund Charges / Transfers	3,930,540	4,186,700	4,160,100	4,586,100	4,864,400	5,049,600	5,241,500	5,415,000
Debt Proceeds	0	6,300,000	0	0	0	0	0	0
Total Revenue	79,991,981	89,240,200	83,569,300	87,625,400	90,693,800	93,924,900	97,759,800	101,354,600
Total Resources	76,438,307	91,204,900	83,444,400	92,178,500	92,518,700	93,696,300	97,450,300	100,163,200
Expenditures		· ·	· ·					
Personnel	58,994,495	66,471,800	62,191,600	70,351,500	72,588,600	75,503,900	78,489,200	81,800,200
		19,643,300	17,532,700	21,692,700	18,939,700	18,376,700	18,940,100	18,400,300
Operating	15,634,821 312,256	784,700	, ,	, ,	, ,	, ,	, ,	
Other	1,496,735	9,105,400	765,300	2,141,400	3,215,300	3,281,100	3,285,100	2,926,600
Capital			2,954,800_	2,844,400	2,644,500	1,466,000	1,864,900	2,307,900
Total Expenditures	76,438,307	96,005,200	83,444,400	97,030,000	97,388,100	98,627,700	102,579,300	105,435,000
Change In Reserves	-92,331	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	-4,800,300	0	-4,851,500	-4,869,400	-4,931,400	-5,129,000	-5,271,800
Ending Budgetary Fund Balance	22,276,037	18,549,200	22,400,900	17,847,800	16,022,900	16,251,500	16,561,000	17,752,400
Committed for Next Year's Budget Deficit	-6,765,000	-5,872,300	-9,404,600	-6,694,300	-4,702,800	-4,819,500	-4,080,400	-4,080,400
Unassigned Fund Balance	15,511,037	12,676,900	12,996,300	11,153,500	11,320,100	11,432,000	12,480,600	13,672,000
Assigned for Vacation Liability	2,733,750	2,285,800	2,733,800	2,733,800	2,733,800	2,733,800	2,733,800	2,733,800
Unrestricted Fund Balance	18,244,787	14,962,700	15,730,100	13,887,300	14,053,900	14,165,800	15,214,400	16,405,800
Property Tax Rate	5.6200	5.6200	5.6200	5.6200	TBD	TBD	TBD	TBD
Tax Increase % / Future Revenue % Change	3.67% Tax Increase	6.96% Tax Increase	6.96% Tax Increase	6.97% Tax Increase	6% Revenue	6% Revenue	6% Revenue	6% Revenue
Unrestricted Fund Balance	23.9%	15.6%	18.9%	14.3%	14.4%	14.4%	14.8%	15.6%

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Golf Course Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	502,378	418,300	364,500	387,400	316,100	251,900	174,600	133,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	375	0	0	0	0	0	0	0
User Charges	913,382	1,058,000	1,102,300	1,121,200	1,139,000	1,146,000	1,156,100	1,166,500
Fines	0	0	0	0	0	0	0	0
Miscellaneous	12,933	10,600	6,500	6,500	6,500	6,500	6,500	6,500
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	926,690	1,068,600	1,108,800	1,127,700	1,145,500	1,152,500	1,162,600	1,173,000
Total Resources	1,429,068	1,486,900	1,473,300	1,515,100	1,461,600	1,404,400	1,337,200	1,306,900
Expenditures								
Personnel	532,498	554,100	504,800	557,800	577,900	602,900	629,100	656,200
Operating (1.5%)	641,943	744,900	705,100	813,800	798,400	791,400	792,300	793,100
Other	0	0	0	0	0	0	0	0
Capital	N/A							
Total Expenditures	1,174,441	1,299,000	1,209,900	1,371,600	1,376,300	1,394,300	1,421,400	1,449,300
Estimated Unexpended (3%)	0	39,000	0	41,100	41,300	41,800	42,600	43,500
Ending Balance	254,626	226,900	263,400	184,600	126,600	51,900	-41,600	-98,900
Depreciation	145,775	175,500	160,000	175,500	175,500	175,500	175,500	175,500
Change In Reserves	-35,925	0	0	0	0	0	0	0
Capital*	0	-192,000	-36,000	-44,000	-50,200	-52,800	0	0
Ending Cash Balance	364,476	210,400	387,400	316,100	251,900	174,600	133,900	76,600

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

Fund Balance % 26% 14% 26% 23% 18% 13% 9% 5%



FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Solid Waste Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	3,317,934	2,457,500	3,147,800	2,179,400	1,479,900	1,980,963	2,220,163	579,819
Revenue			1	0% Rate Incr.				
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	193,497	60,000	60,000	60,000	60,000	60,000	60,000	60,000
User Charges	13,366,678	13,563,400	13,425,400	14,833,700	15,025,100	15,219,500	15,416,800	15,617,200
Fines	0	0	0	0	0	0	0	0
Miscellaneous	521,905	240,000	130,000	130,000	130,000	130,000	130,000	130,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	14,082,081	13,863,400	13,615,400	15,023,700	15,215,100	15,409,500	15,606,800	15,807,200
Total Resources	17,400,015	16,320,900	16,763,200	17,203,100	16,695,000	17,390,463	17,826,963	16,387,019
Expenditures								
Personnel	4,101,671	4,335,400	4,121,900	4,746,500	4,939,400	5,182,400	5,425,300	5,692,400
Operating	8,043,386	8,945,900	8,372,500	9,184,300	9,407,400	9,671,500	9,950,200	10,238,800
Other	1,201,450	1,286,000	1,210,500	1,449,000	1,467,000	1,485,300	1,503,800	1,471,000
Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	13,346,507	14,567,300	13,704,900	15,379,800	15,813,800	16,339,200	16,879,300	17,402,200
Estimated Unexpended (6.25%)	0	910,500	0	961,200	988,363	1,021,200	1,054,956	1,087,638
Ending Balance	4,053,507	2,664,100	3,058,300	2,784,500	1,869,563	2,072,463	2,002,619	72,456
Depreciation	1,739,876	1,862,300	1,862,300	1,924,100	1,924,100	1,924,100	1,924,100	1,924,100
Change In Reserves	-935,085	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	0
Capital*	-1,210,473	-2,349,900	-2,491,200	-2,978,700	-1,562,700	-1,526,400	-3,096,900	-857,800
Ending Cash Balance	3,147,825	1,926,500	2,179,400	1,479,900	1,980,963	2,220,163	579,819	1,138,756

Fund Balance % 24% 13% 16% 10% 13% 14% 3% 7%

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Wastewater Fund (401/402/403)	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	22,883,041	18,331,200	24,444,900	16,577,100	7,510,000	4,227,800	3,584,000	2,714,600
Revenue		10% Rat	e Inc.	10% Rate Inc.	10% Rate Inc.	5% Rate Inc.	5% Rate Inc.	5% Rate Inc.
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0 47,758	0 0	0	0 0	0 0	0 0	0	0
Intergovernmental	•	•	•	-	ŭ	ū	ŭ	ŭ
User Charges	23,246,420	25,236,800	25,243,500	27,589,700	30,169,500	31,702,300	33,318,200	35,021,000
Fines	14,554	7,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	1,076,559	1,020,000	465,000	475,000	475,000	475,000	475,000	475,000
Interfund Charges / Transfers Debt Proceeds	0 0	0	0	0	0 0	0 0	0	0
Total Revenue	24,385,292	26,263,800	25,723,500	28,079,700	30,659,500	32,192,300	33,808,200	35,511,000
Total Resources	47,268,333	44,595,000	50,168,400	44,656,800	38,169,500	36,420,100	37,392,200	38,225,600
Expenditures								
Personnel	7,165,890	7,787,300	7,170,600	8,241,500	8,571,100	8,966,400	9,395,000	9,838,700
Operating	11,877,172	12,619,200	12,767,700	14,771,400	14,638,100	14,611,800	14,593,600	14,593,100
Other	3,209,541	3,160,800	2,812,600	3,141,900	3,334,300	3,433,400	3,543,100	3,604,900
Capital*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Expenditures	22,252,603	23,567,300	22,750,900	26,154,800	26,543,500	27,011,600	27,531,700	28,036,700
Estimated Unexpended (7%)	0	1,649,700	0	1,830,800	1,858,000	1,890,800	1,927,200	1,962,600
Ending Balance	25,015,730	22,677,400	27,417,500	20,332,800	13,484,000	11,299,300	11,787,700	12,151,500
Transfer to Capital Project Funds	0	0	0	0	0	0	0	0
Fund 405 Revenue	0	-275,000	-275,000	-275,000	-275,000	-275,000	-275,000	-275,000
Debt Principal Payments	-3,075,000	-4,513,600	-4,513,600	-7,588,100	-7,626,000	-7,664,100	-7,702,500	-7,741,200
Capitalized Interest	0	0	0	0	0	0	0	0
Depreciation	4,903,567	4,767,500	4,767,500	5,160,300	5,160,300	5,160,300	5,160,300	5,160,300
Capital*	-3,291,994	-16,118,000	-10,819,300	-10,120,000	-6,515,500	-4,936,500	-6,255,900	-3,043,200
Change In Reserves	892,561	0	0	0	0	0	0	0
Ending Cash Balance	24,444,864	6,538,300	16,577,100	7,510,000	4,227,800	3,584,000	2,714,600	6,252,400
Fund Balance %	110%	28%	73%	29%	16%	13%	10%	22%
Reserve For Fund 405	8,656,332	8,201,100	8,656,300	8,656,300	8,656,300	8,656,300	8,656,300	8,656,300
Total Fund 401, 402 & 405	33,101,196	14,739,400	25,233,400	16,166,300	12,884,100	12,240,300	11,370,900	14,908,700

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





FY 2022 CIP BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
ARP COVID Recovery Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	0	0	0	0	0	0	0	0
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	4,064,100	211,800	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	4,064,100	211,800	0	0	0
Total Resources	0	0	0	4,064,100	211,800	0	0	0
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	1,493,500	150,000	0	0	0
Other	0	0	0	60,900	61,800	0	0	0
Capital	0	0	0	2,509,700	0	0	0	0
Total Expenditures	0	0	0	4,064,100	211,800	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	0

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
CDBG Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	0	0	0	0	0	-2,400	-4,800	-7,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	602,765	958,100	1,077,700	1,438,100	756,400	569,700	571,600	577,800
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	9,036	150,000	200,000	200,000	200,000	200,000	200,000	200,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	611,801	1,108,100	1,277,700	1,638,100	956,400	769,700	771,600	777,800
Total Resources	611,801	1,108,100	1,277,700	1,638,100	956,400	767,300	766,800	770,600
Expenditures								
Personnel	161,098	245,100	136,000	239,600	251,000	261,900	276,700	292,700
Operating	163,278	116,200	133,200	313,300	122,800	137,600	118,200	118,000
Other	287,424	349,800	568,500	890,200	311,300	272,600	158,600	269,500
Capital	0	397,000	440,000	195,000	273,700	100,000	220,500	100,000
Total Expenditures	611,801	1,108,100	1,277,700	1,638,100	958,800	772,100	774,000	780,200
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	-2,400	-4,800	-7,200	-9,600





Budget	Budget	Budget	Budget	Budget	Estimated	Budget	Actual	FY 2022 ADOPTED BUDGET
FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2021	FY 2020	County Gas Tax Fund
2,177,100	1,630,600	2,011,100	1,416,500	920,100	712,500	741,200	254,082	Beginning Balance
								Revenue
0	0	0	0	0	0	0	0	Property Tax
0	0	0	0	0	0	0	0	Other Taxes
0	0	0	0	0	0	0	0	Licenses, Permits & Fees
1,829,500	1,802,500	1,776,000	1,750,000	1,545,600	990,000	994,600	1,004,662	Intergovernmental
0	0	0	0	0	0	0	0	User Charges
0	0	0	0	0	0	0	0	Fines
10,000	10,000	10,000	10,000	10,000	10,000	35,000	20,308	Miscellaneous
0	0	0	0	0	0	0	0	Interfund Charges / Transfers
0	0	0	0	0	0	0	0	Debt Proceeds
1,839,500	1,812,500	1,786,000	1,760,000	1,555,600	1,000,000	1,029,600	1,024,970	Total Revenue
4,016,600	3,443,100	3,797,100	3,176,500	2,475,700	1,712,500	1,770,800	1,279,052	Total Resources
								Expenditures
0	0	0	0	0	0	0	0	Personnel
450,800	500,800	450,800	450,800	500,800	406,400	445,000	465,335	Operating
0	0	0	0	0	0	0	26,800	Other
589,000	846,000	1,854,000	789,000	626,000	386,000	655,000	938,757	Capital
1,039,800	1,346,800	2,304,800	1,239,800	1,126,800	792,400	1,100,000	1,430,892	Total Expenditures
62,400	80,800	138,300	74,400	67,600	0	66,000	0	Estimated Unexpended (6%)
0	0	0	0	0	0	0	864,305	Change In Reserves
3,039,200	2,177,100	1,630,600	2,011,100	1,416,500	920,100	736,800	712,465	Ending Balance
	80,800 0	138,300 0	74,400 0	67,600 0	0	66,000 0	0 864,305	Estimated Unexpended (6%) Change In Reserves

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Construction Services Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	5,744,262	4,361,900	6,653,700	6,713,100	5,059,100	4,516,800	3,925,100	3,224,000
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	2,496,554	1,900,000	1,800,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Intergovernmental	0	0	25,000	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	115,809	100,000	40,000	40,000	40,000	40,000	40,000	40,000
Interfund Charges / Transfers	90,000	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,702,363	2,000,000	1,865,000	1,940,000	1,940,000	1,940,000	1,940,000	1,940,000
Total Resources	8,446,625	6,361,900	8,518,700	8,653,100	6,999,100	6,456,800	5,865,100	5,164,000
Expenditures								
Personnel	1,183,177	1,395,200	1,130,000	1,514,300	1,573,100	1,652,500	1,737,600	1,824,300
Operating	382,587	496,000	413,400	822,100	753,500	759,700	739,100	739,600
Other	224,200	223,000	197,200	231,000	239,200	247,700	258,600	232,700
Capital	28,591	65,000	65,000	1,215,800	47,200	5,000	44,800	99,700
Total Expenditures	1,818,556	2,179,200	1,805,600	3,783,200	2,613,000	2,664,900	2,780,100	2,896,300
Change In Reserves	25,645	0	0	0	0	0	0	0
Reserve for Software Replc.	0	0	0	0	0	0	0	0
Estimated Unexpended (5%)	0	109,000	0	189,200	130,700	133,200	139,000	144,800
Ending Balance	6,653,714	4,291,700	6,713,100	5,059,100	4,516,800	3,925,100	3,224,000	2,412,500
Fund Balance %	366%	197%	372%	134%	173%	147%	116%	83%





FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Com. Redevelopment Agency Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	465,837	1,457,900	1,268,300	1,025,800	2,053,700	595,400	775,600	1,891,200
Revenue								
Property Tax	605,938	700,400	717,400	769,100	850,000	930,700	1,016,200	1,106,800
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	580,513	1,342,600	1,344,100	741,900	814,700	892,000	973,900	1,060,700
User Charges	2,800	0	1,600	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	64,001	60,000	40,000	10,000	10,000	10,000	10,000	10,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	1,253,252	2,103,000	2,103,100	1,521,000	1,674,700	1,832,700	2,000,100	2,177,500
Total Resources	1,719,089	3,560,900	3,371,400	2,546,800	3,728,400	2,428,100	2,775,700	4,068,700
Expenditures								
Personnel	89,366	127,200	67,100	123,900	129,900	136,100	142,900	150,500
Operating	14,171	93,700	95,400	325,400	305,400	155,400	155,400	155,400
Other	53,995	217,600	38,600	59,100	610,600	612,100	613,600	613,600
Capital	2,864,379	2,458,200	2,144,500	0	2,184,000	800,000	0	0
Total Expenditures	3,021,911	2,896,700	2,345,600	508,400	3,229,900	1,703,600	911,900	919,500
Change In Reserves	2,571,169	0	0	0	0	0	0	0
Estimated Unexpended (3%)	0	86,900	0	15,300	96,900	51,100	27,400	27,600
Ending Balance	1,268,347	751,100	1,025,800	2,053,700	595,400	775,600	1,891,200	3,176,800

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Debt Service Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	0	0	0	0	0	0	0	0
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	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	1,091,700	500,000	2,138,900	3,762,100	3,762,100	3,762,100	3,246,400
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	0	1,091,700	500,000	2,138,900	3,762,100	3,762,100	3,762,100	3,246,400
Total Resources	0	1,091,700	500,000	2,138,900	3,762,100	3,762,100	3,762,100	3,246,400
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	1,091,700	500,000	2,138,900	3,762,100	3,762,100	3,762,100	3,246,400
Capital	0	0	0	0	0	0	0	0
Total Expenditures	0	1,091,700	500,000	2,138,900	3,762,100	3,762,100	3,762,100	3,246,400
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 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Enterprise Technology Capital Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	0	0	743,600	59,600	59,600	59,600	59,600	59,600
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	3,053,300	0	0	0	0	0	0	0
Total Revenue	3,053,300	0	0	0	0	0	0	0
Total Resources	3,053,300	0	743,600	59,600	59,600	59,600	59,600	59,600
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	2,309,684	0	684,000	0	0	0	0	0
Total Expenditures	2,309,684	0	684,000	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	743,616	0	59,600	59,600	59,600	59,600	59,600	59,600

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
HOME Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	0	0	0	0	0	0	0	0
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	419,544	735,900	437,000	724,200	737,000	737,700	738,400	742,200
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	419,544	735,900	437,000	724,200	737,000	737,700	738,400	742,200
Total Resources	419,544	735,900	437,000	724,200	737,000	737,700	738,400	742,200
Expenditures								
Personnel	44,488	53,200	13,500	50,900	53,100	56,500	59,400	62,400
Operating	375,056	682,700	423,500	673,300	683,900	681,200	679,000	679,800
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	419,544	735,900	437,000	724,200	737,000	737,700	738,400	742,200
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 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Housing Trust Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	55,315	62,000	62,600	69,300	8,800	10,000	11,200	12,400
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	7,887	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	7,887	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Total Resources	63,202	69,900	70,500	77,200	16,700	17,900	19,100	20,300
Expenditures								
Personnel	471	1,000	1,200	1,000	1,000	1,000	1,000	1,000
Operating	180	5,700	0	67,400	5,700	5,700	5,700	5,700
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	651	6,700	1,200	68,400	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	62,551	63,200	69,300	8,800	10,000	11,200	12,400	13,600

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Local Option Sales Tax (LOST) Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	4,355,768	6,133,400	7,697,100	11,391,600	3,750,000	6,598,200	5,609,800	9,842,800
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	8,410,618	9,094,000	10,525,500	11,021,000	11,012,000	10,649,700	12,661,100	11,668,900
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	260,648	160,000	120,000	140,000	140,000	140,000	140,000	140,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	8,671,266	9,254,000	10,645,500	11,161,000	11,152,000	10,789,700	12,801,100	11,808,900
Total Resources	13,027,034	15,387,400	18,342,600	22,552,600	14,902,000	17,387,900	18,410,900	21,651,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	1,860,106	15,300	15,300	0	0	0	0	0
Capital	2,703,070	14,086,900	6,935,700	18,802,600	8,303,800	11,778,100	8,568,100	9,203,700
Total Expenditures	4,563,176	14,102,200	6,951,000	18,802,600	8,303,800	11,778,100	8,568,100	9,203,700
Change In Reserves	-766,761	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	7,697,097	1,285,200	11,391,600	3,750,000	6,598,200	5,609,800	9,842,800	12,448,000





FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Mobility Impact Fee (MIF) Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	718,893	1,003,100	967,900	1,229,900	1,693,300	1,918,100	257,300	484,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	255,000	455,000	215,000	215,000	215,000	215,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	249,049	228,000	7,000	8,400	9,800	11,200	12,600	14,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	249,049	228,000	262,000	463,400	224,800	226,200	227,600	229,000
Total Resources	967,942	1,231,100	1,229,900	1,693,300	1,918,100	2,144,300	484,900	713,900
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	1,887,000	0	304,000
Total Expenditures	0	0	0	0	0	1,887,000	0	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	967,942	1,231,100	1,229,900	1,693,300	1,918,100	257,300	484,900	409,900

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Parkland Impact Fee Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	2,759,190	2,916,200	2,914,700	3,104,200	3,567,200	3,852,200	3,962,200	4,072,200
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	100,000	175,000	850,000	275,000	100,000	100,000	100,000
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	155,484	49,000	14,500	13,000	10,000	10,000	10,000	10,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	155,484	149,000	189,500	863,000	285,000	110,000	110,000	110,000
Total Resources	2,914,674	3,065,200	3,104,200	3,967,200	3,852,200	3,962,200	4,072,200	4,182,200
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	400,000	0	400,000	0	0	0	0
Total Expenditures	0	400,000	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	2,914,674	2,665,200	3,104,200	3,567,200	3,852,200	3,962,200	4,072,200	4,182,200





FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
SHIP Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	699,729	700,900	1,125,300	1,196,300	1,196,300	1,196,300	1,196,300	1,196,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	887,436	1,196,000	144,000	558,300	558,300	558,300	558,300	558,300
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	27,872	250,000	825,000	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	915,308	1,446,000	969,000	808,300	808,300	808,300	808,300	808,300
Total Resources	1,615,037	2,146,900	2,094,300	2,004,600	2,004,600	2,004,600	2,004,600	2,004,600
Expenditures								
Personnel	87,111	72,600	65,400	70,000	73,200	77,200	81,500	85,800
Operating	210,288	609,000	487,700	349,800	606,000	606,000	521,100	521,400
Other	94,081	764,400	344,900	388,500	129,100	125,100	205,700	201,100
Capital	0	0	0	0	0	0	0	0
Total Expenditures	391,480	1,446,000	898,000	808,300	808,300	808,300	808,300	808,300
Change In Reserves	-98,235	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,125,322	700,900	1,196,300	1,196,300	1,196,300	1,196,300	1,196,300	1,196,300

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Stormwater Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	789,104	2,081,900	2,628,400	3,102,900	1,446,100	517,200	1,511,600	1,698,900
Revenue			17% 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 & Fees	0	0	0	0	0	0	0	0
Intergovernmental	175,293	56,900	56,900	0	0	0	0	0
User Charges	5,753,248	5,797,900	6,250,000	6,760,000	8,115,000	8,175,000	8,235,000	8,295,000
Fines	0	0	0	0	0	0	0	0
Miscellaneous	86,861	90,000	65,000	65,000	65,000	65,000	65,000	65,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	6,015,403	5,944,800	6,371,900	6,825,000	8,180,000	8,240,000	8,300,000	8,360,000
Total Resources	6,804,507	8,026,700	9,000,300	9,927,900	9,626,100	8,757,200	9,811,600	10,058,900
Expenditures								
Personnel	2,395,560	2,807,900	2,572,800	2,896,500	3,000,100	3,147,200	3,302,800	3,465,700
Operating	1,245,336	1,745,100	1,485,300	2,174,100	2,198,500	2,299,900	2,266,200	2,503,800
Other	297,000	313,500	272,900	309,700	321,100	332,900	339,000	313,100
Capital	472,494	2,094,700	1,566,400	4,043,900	4,601,300	2,270,700	3,106,100	2,984,700
Total Expenditures	4,410,390	6,961,200	5,897,400	9,424,200	10,121,000	8,050,700	9,014,100	9,267,300
Change In Reserves	234,290	0	0	0	0	0	0	0
Estimated Unexpended (10%)	0	556,900	0	942,400	1,012,100	805,100	901,400	926,700
Ending Balance	2,628,407	1,622,400	3,102,900	1,446,100	517,200	1,511,600	1,698,900	1,718,300





FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Transp. Impact Fee (TIF) Fund Beginning Balance	FY 2020 1,448,869	FY 2021 1,359,400	FY 2021 1,505,900	FY 2022 781,500	FY 2023 147,900	FY 2024 143,900	FY 2025 143,900	FY 2026 43,900
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	36,333	25,200	8,800	4,400	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	36,333	25,200	8,800	4,400	0	0	0	0
Total Resources	1,485,202	1,384,600	1,514,700	785,900	147,900	143,900	143,900	43,900
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	302,519	599,000	733,200	638,000	4,000	0	100,000	0
Total Expenditures	302,519	599,000	733,200	638,000	4,000	0	100,000	0
Change In Reserves	323,260	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,505,943	785,600	781,500	147,900	143,900	143,900	43,900	43,900

LONG RANGE FINANCIAL PLAN

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Transportation Capital Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	0	94,300	94,300	15,700	35,700	55,700	75,700	95,700
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	0	0	107,500	20,000	20,000	20,000	20,000	20,000
Interfund Charges / Transfers	336,365	92,400	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	336,365	92,400	107,500	20,000	20,000	20,000	20,000	20,000
Total Resources	336,365	186,700	201,800	35,700	55,700	75,700	95,700	115,700
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Capital	4,975,137	186,700	186,100	0	0	0	0	0
Total Expenditures	4,975,137	186,700	186,100	0	0	0	0	0
Change In Reserves	4,733,072	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	94,300	0	15,700	35,700	55,700	75,700	95,700	115,700





FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Tree Impact Fee Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	660,798	585,800	691,300	691,300	597,300	314,300	228,300	162,300
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Intergovernmental	0	197,100	197,100	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	62,039	15,000	4,000	4,000	4,000	4,000	4,000	4,000
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	62,039	312,100	251,100	54,000	54,000	54,000	54,000	54,000
Total Resources	722,837	897,900	942,400	745,300	651,300	368,300	282,300	216,300
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	87,447	120,000	94,100	120,000	120,000	120,000	120,000	120,000
Other	0	0	0	0	0	0	0	0
Capital	86,455	234,100	157,000	28,000	217,000	20,000	0	0
Total Expenditures	173,902	354,100	251,100	148,000	337,000	140,000	120,000	120,000
Change In Reserves	142,365	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	691,300	543,800	691,300	597,300	314,300	228,300	162,300	96,300

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Fleet Services Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	906,837	975,500	994,300	844,900	135,700	180,000	267,400	354,900
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	2	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	106,379	22,000	6,000	10,000	10,000	10,000	10,000	10,000
Interfund Charges / Transfers	2,591,827	2,575,800	2,587,800	2,704,900	2,808,000	2,915,300	2,987,900	3,058,800
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	2,698,208	2,597,800	2,593,800	2,714,900	2,818,000	2,925,300	2,997,900	3,068,800
Total Resources	3,605,045	3,573,300	3,588,100	3,559,800	2,953,700	3,105,300	3,265,300	3,423,700
Expenditures								
Personnel	1,035,334	1,161,800	1,122,900	1,219,900	1,270,000	1,329,400	1,395,100	1,465,500
Operating	1,377,997	1,481,000	1,392,800	1,444,100	1,440,500	1,440,900	1,441,300	1,441,500
Other	140,800	146,400	146,400	152,300	158,400	164,700	173,000	173,000
Capital*	N/A							
Total Expenditures	2,554,131	2,789,200	2,662,100	2,816,300	2,868,900	2,935,000	3,009,400	3,080,000
Estimated Unexpended (2%)	0	52,500	0	52,500	53,500	55,400	57,300	59,400
Ending Balance	1,050,914	836,600	926,000	796,000	138,300	225,700	313,200	403,100
Depreciation	26,335	41,700	0	41,700	41,700	41,700	41,700	41,700
Fuel Surcharge Reserve	-50,086	-83,400	-81,100	0	0	0	0	0
Change In Reserves	-32,853	0	0	0	0	0	0	0
Capital*	0	-60,000	0	-702,000	0	0	0	0
Ending Cash Balance	994,310	734,900	844,900	135,700	180,000	267,400	354,900	444,800

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

Fund Balance % 39% 26% 32% 5% 6% 9% 12% 14%

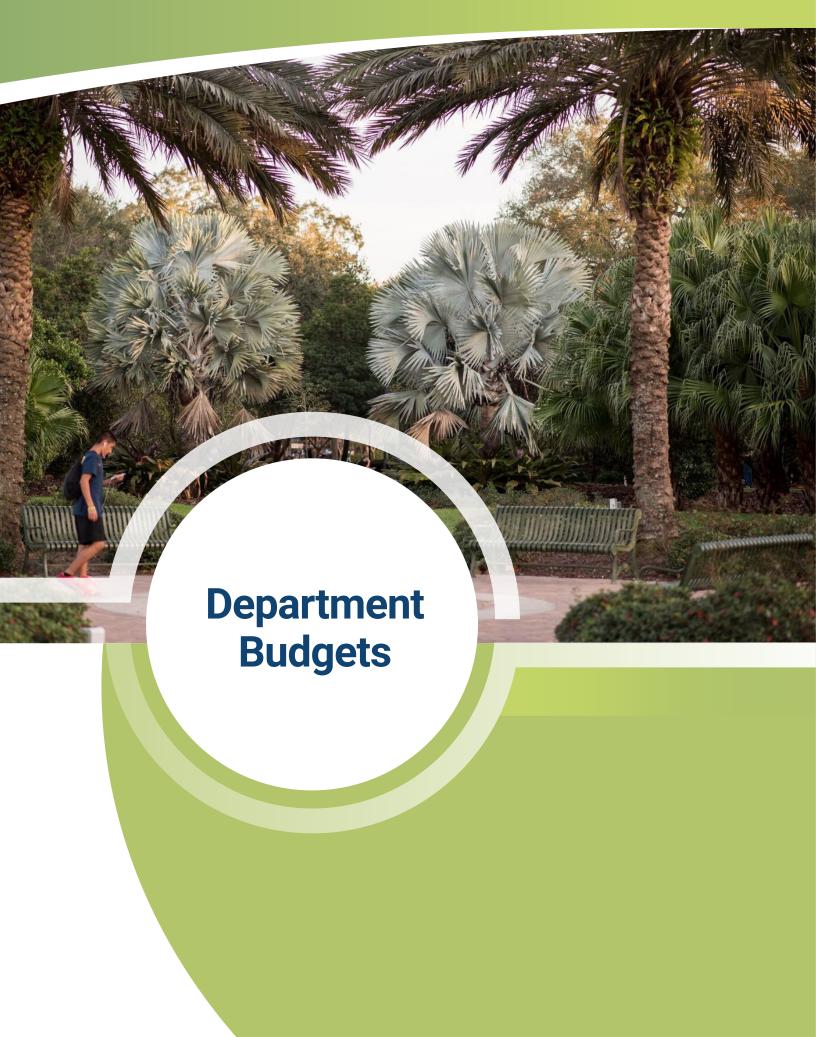


FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Risk Services Fund	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	2,797,113	3,255,700	1,656,600	960,300	1,528,800	1,899,600	2,349,600	2,878,500
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Miscellaneous	124,185	100,000	35,000	35,000	35,000	35,000	35,000	35,000
Interfund Charges / Transfers	14,451,666	15,329,300	15,279,200	16,796,000	18,148,300	19,655,100	21,299,400	23,091,200
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	14,575,850	15,429,300	15,314,200	17,031,000	18,183,300	19,690,100	21,334,400	23,126,200
Total Resources	17,372,963	18,685,000	16,970,800	17,991,300	19,712,100	21,589,700	23,684,000	26,004,700
Expenditures								
Personnel	510,570	523,500	518,200	559,300	581,400	610,600	637,500	667,400
Operating	14,761,192	15,344,500	15,515,800	16,412,400	17,782,000	19,224,600	20,811,500	22,556,900
Other	21,600	22,500	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Expenditures	15,293,362	15,890,500	16,010,500	16,971,700	18,363,400	19,835,200	21,449,000	23,224,300
Estimated Unexpended (3%)	0	476,700	0	509,200	550,900	595,100	643,500	696,700
Ending Balance	2,079,602	3,271,200	960,300	1,528,800	1,899,600	2,349,600	2,878,500	3,477,100
Depreciation	0	0	0	0	0	0	0	0
Change In Reserves	-423,009	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Ending Cash Balance	1,656,593	3,271,200	960,300	1,528,800	1,899,600	2,349,600	2,878,500	3,477,100
Note: Capital expenditures are not buc	dgeted, depreciation is in	nlcuded in the Risk	Fund Budget.					
Fund Balance %	11%	21%	6%	9%	10%	12%	13%	15%

LONG RANGE FINANCIAL PLAN

ADOPTED ANNUAL BUDGET FY 2022

FY 2022 ADOPTED BUDGET	Actual	Budget	Estimated	Budget	Budget	Budget	Budget	Budget
Trust Funds	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Beginning Balance	982,356	1,006,600	1,226,800	1,084,900	904,700	834,500	819,300	805,100
Revenue								
Property Tax	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses, Permits & Fees	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
User Charges	0	0	125,500	110,500	110,500	110,500	110,500	110,500
Fines	188,385	96,000	84,000	84,000	84,000	84,000	84,000	84,000
Miscellaneous	229,271	149,700	41,500	81,700	41,700	41,700	41,700	41,700
Interfund Charges / Transfers	0	0	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0	0	0
Total Revenue	417,655	245,700	251,000	276,200	236,200	236,200	236,200	236,200
Total Resources	1,400,012	1,252,300	1,477,800	1,361,100	1,140,900	1,070,700	1,055,500	1,041,300
Expenditures								
Personnel	0	0	0	0	0	0	0	0
Operating	100,543	272,800	123,900	199,000	99,000	79,000	78,000	78,000
Other	11,400	11,400	161,400	202,400	202,400	167,400	167,400	167,400
Capital	0	5,000	107,600	55,000	5,000	5,000	5,000	5,000
Total Expenditures	111,943	289,200	392,900	456,400	306,400	251,400	250,400	250,400
Change In Reserves	-61,250	0	0	0	0	0	0	0
Estimated Unexpended	0	0	0	0	0	0	0	0
Ending Balance	1,226,819	963,100	1,084,900	904,700	834,500	819,300	805,100	790,900







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 2022 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.
- Addition of a Management Analyst to support performance and data initiatives surrounding sustainability; diversity, equity & inclusion; strategic plan implementation; and associated support to internal service functions.
- Funding for contractual lobbying services to complement the City's intergovernmental relations program and add dedicated support to state and federal lobbying efforts.

Department Personnel Summary (FTE)								
Program	FY 2019	FY 2020	FY 2021	FY 2022				
City Managers Office	3.25	3.25	3.25	3.25				
Office of Performance & Budget (OPB)	8.25	9.25	9.25	10.25				
City Attorney's Office	0.75	0.75	0.75	0.75				
City Clerk	4.63	4.63	4.63	4.63				
Communications & Engagement	8.70	10.70	10.70	10.85				
Total	25.58	28.58	28.58	29.73				

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Department Budget	Summary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,055,368	2,268,637	2,447,400	2,416,000	2,577,200
Operating	932,891	1,100,543	1,112,300	1,006,100	1,264,200
Capital	31,101	77,239	0	-60,000	60,000
Other	0	0	15,000	10,000	15,000
Total	3,019,360	3,446,419	3,574,700	3,372,100	3,916,400
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,754,158	3,204,253	3,344,300	3,171,100	3,649,300
CDBG	0	0	0	0	0
Construction	0	0	0	0	O
Fleet	172	172	0	0	O
Risk	30,510	30,617	31,600	31,600	39,300
Stormwater	49,946	53,039	42,100	39,600	49,700
Solid Waste	104,812	72,855	82,100	56,700	88,200
Wastewater	79,761	85,483	74,600	73,100	89,900
Total	3,019,360	3,446,419	3,574,700	3,372,100	3,916,400



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	435,525	497,192	511,600	507,400	531,700
Operating	60,833	50,958	48,600	32,300	51,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	496,358	548,150	560,200	539,700	582,700

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	496,358	548,150	560,200	539,700	582,700
Total	496,358	548,150	560,200	539,700	582,700

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

Catagory	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Category	ACLUAL FT 2019	ACtual F1 2020	Buuget F1 2021	ESI. F1 2021	Buuget F1 2022
Personnel	695,846	793,432	775,500	803,000	833,200
Operating	127,080	132,765	182,300	129,200	269,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	822.926	926.196	957.800	932,200	1,102,200

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	669,252	700,612	761,700	746,200	870,100
Construction	0	0	0	0	0
CDBG	0	0	0	0	0
Fleet	172	172	0	0	0
Risk	30,510	30,617	31,600	31,600	39,300
Solid Waste	31,395	57,673	47,800	41,700	53,200
Stormwater	29,802	52,252	42,100	39,600	49,700
Wastewater	61,795	84,869	74,600	73,100	89,900
Total	822,926	926,196	957,800	932,200	1,102,200



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	286,028	298,272	325,000	304,100	346,400
Operating	82,593	127,309	126,600	117,300	127,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	368,621	425,581	451,600	421,400	474,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	368,621	425,581	451,600	421,400	474,100
Total	368,621	425,581	451,600	421,400	474,100

City Attorney's Office

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	54,205	54,593	55,600	55,200	58,600
Operating	467,116	583,477	435,500	450,500	452,300
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	521,321	638,070	491,100	505,700	510,900

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	521,321	638,070	491,100	505,700	510,900
Total	521,321	638,070	491,100	505,700	510,900



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	583,763	625,148	779,700	746,300	807,300
Operating	195,269	206,035	319,300	276,800	364,200
Capital	31,101	77,239	0	(60,000)	60,000
Other	0	0	15,000	10,000	15,000
Total	810,133	908,421	1,114,000	973,100	1,246,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	698,607	891,839	1,079,700	958,100	1,211,500
Solid Waste	73,417	15,182	34,300	15,000	35,000
Stormwater	20,144	787	0	0	0
Wastewater	17,966	613	0	0	0
Total	810,133	908,421	1,114,000	973,100	1,246,500

Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 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	1.00	1.00	1.00	1.00	0.00
Communications & Engagement Director	0.00	1.00	1.00	1.00	0.00
Assistant City Attorney	0.00	0.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	1.00	0.00
Performance & Budget Manager	1.00	1.00	1.00	1.00	0.00
OMB Manager	0.00	0.00	0.00	0.00	0.00
Communications & Marketing Manager	1.00	1.00	0.00	0.00	0.00
Communications Supervisor	0.00	0.00	1.00	1.00	0.00
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	1.00	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	3.00	3.00	3.00	4.00	1.00
Community Outreach Coordinator	1.00	0.00	0.00	0.00	0.00
Community Engagement Administrator	0.00	1.00	1.00	1.00	0.00
Community & Marketing Specialist	2.00	2.00	2.00	2.00	0.00
Web & Marketing Specialist	1.00	0.00	0.00	0.00	0.00
Digital Engagement specialist	0.00	1.00	0.00	0.00	0.00
Procurement Analyst	1.00	1.00	1.00	1.00	0.00
Sustainability Coordinator	1.00	0.00	0.00	0.00	0.00
Sustainability Program Administrator	0.00	1.00	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	0.00	1.00	1.00	0.00
Community Engagement Specialist	0.00	1.00	1.00	1.00	0.00
Offfice specialist	1.00	1.00	0.00	0.00	0.00
Records Technician	0.00	0.00	1.00	1.00	0.00
Management Fellow	0.00	1.00	1.00	1.00	0.00
Graphic Designer	0.00	0.00	1.00	1.00	0.00
Part-time					
Production Assistant	0.35	0.35	0.35	0.35	0.00
Graphics Assistant	0.35	0.00	0.00	0.00	0.00
Graphics Designer	0.00	0.85	0.35	0.50	0.15
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	0.50	0.00	0.00	0.00
Variable/Temporary					
Intern	0.25	0.25	0.25	0.25	0.00
Total	25.58	28.58	28.58	29.73	1.15



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 2022 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 2022. Included in the FY 2022 budget is:

- Adding an additional full-time planner position in Planning & Development.
- Continued partnership with the Largo Police Department and local non-profit service providers through the Enriching Lives through Mental Health Services and Homeless Street Outreach programs.
- Downtown investments in the West Bay Drive Community Redevelopment District and professional services for the updated Clearwater Largo Road Community Redevelopment District plan.
- Increased sub-recipient funding for the Homeless Leadership Alliance of Pinellas.



Department Personnel Summary (FTE)							
Program	FY 2019	FY 2020	FY 2021	FY 2022			
Administration	4.75	4.50	4.50	4.50			
Econ. Develop.	3.00	3.25	3.25	3.25			
Building	19.60	19.05	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	7.25	7.25	8.25			
Total	47.25	46.50	46.50	47.50			

Department Budget	: Summary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	3,206,257	3,327,130	3,792,300	3,013,500	4,000,000
Operating	1,399,681	1,559,776	2,500,200	2,010,100	2,752,900
Capital	4,987,530	3,374,139	2,855,200	2,611,000	301,100
Other	233,015	489,678	1,628,700	1,255,400	1,357,100
Total	9,826,483	8,750,723	10,776,400	8,890,000	8,411,100
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,091,061	2,336,322	2,842,500	2,532,500	2,714,800
CDBG	629,629	611,801	1,108,100	1,277,700	1,638,100
Construction	1,294,329	1,529,768	1,774,600	1,429,600	1,984,500
County Gas Tax	1,581,880	105,142	0	0	(
CRA	457,586	2,986,711	2,857,600	2,309,000	467,800
Home	312,343	419,544	735,900	437,000	724,200
HTF	824	651	6,700	1,200	68,400
Lost	1,359,673	121,027	0	0	0
Ship	366,114	391,480	1,446,000	898,000	808,300
Stormwater	505,256	110,409	0	0	0
TIF	1,213,161	116,898	0	0	0
Trust	0	0	5,000	5,000	5,000
Wastewater	14,628	20,970	0	0	C
Total	9,826,483	8,750,723	10,776,400	8,890,000	8,411,100

Administration Division

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	479,072	500,134	471,500	390,700	474,200
Operating	63,003	59,284	62,800	125,300	110,000
Capital	0	0	0	0	0
Other	10,000	9,377	303,500	340,000	0
Total	552,075	568,795	837,800	856,000	584,200

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	538,108	557,417	819,700	848,500	568,300
CRA	0	0	18,100	7,500	15,900
Stormwater	10,067	51	0	0	0
Wastewater	3,900	11,328	0	0	0
Total	552,075	568,795	837,800	856,000	584,200

Building Division

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,016,037	1,142,000	1,352,400	1,087,000	1,469,100
Operating	278,869	359,415	427,200	347,600	448,600
Capital	0	28,591	0	0	71,800
Other	0	0	0	0	0
Total	1,294,906	1,530,006	1,779,600	1,434,600	1,989,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	577	238	0	0	0
Construction	1,294,329	1,529,768	1,774,600	1,429,600	1,984,500
Trust	0	0	5,000	5,000	5,000
Total	1,294,906	1,530,006	1,779,600	1,434,600	1,989,500



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	575,162	596,438	622,700	585,500	647,200
Operating	83,439	218,239	302,100	246,100	329,600
Capital	0	27,759	0	26,500	33,500
Other	0	0	30,000	0	30,000
Total	658,602	842,435	954,800	858,100	1,040,300

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	658,602	842,435	954,800	858,100	1,040,300
Total	658,602	842,435	954,800	858,100	1,040,300

Economic Development Division

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	296,710	309,237	340,800	227,900	329,900
Operating	124,445	89,614	213,100	176,500	393,200
Capital	321,845	2,864,379	2,458,200	2,144,500	0
Other	570	98,795	181,000	2,000	21,000
Total	743,570	3,362,025	3,193,100	2,550,900	744,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	285,983	375,314	353,600	249,400	292,200
CRA	457,586	2,986,711	2,839,500	2,301,500	451,900
Total	743,570	3,362,025	3,193,100	2,550,900	744,100

Engineering Division

The Engineering Division became an independent Department in FY 2018.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	(4,039)	0	0	0	0
Operating	52,768	9,658	0	0	0
Capital	4,611,916	453,409	0	0	0
Other	0	0	0	0	0
Total	4,660,645	463,067	0	0	0

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	15	0	0	0	0
County Gas Tax	1,581,880	105,142	0	0	0
LOST	1,359,673	121,027	0	0	0
Stormwater	495,189	110,358	0	0	0
TIF	1,213,161	116,898	0	0	0
Wastewater	10,728	9,642	0	0	0
Total	4,660,645	463,067	0	0	0

Housing Division

The Housing Division focuses on improving low to moderate-income neighborhoods and households through increasing homeownership, maintaining existing housing, improving neighborhood infrastructure, and providing incentives for the construction of new affordable housing. Many of the projects are directed towards the Community Redevelopment Districts and surrounding neighborhoods, as well as other areas of low to moderate income throughout the City. In addition, the Division manages grants to sub-recipients for public services and capital improvements. Federal, state, and county grants provide the majority of funding for programs, and program income is derived from the payback of loans and the sale of City-developed properties.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	314,095	293,168	371,900	216,100	396,300
Operating	718,600	748,802	1,413,600	1,044,400	1,403,800
Capital	53,769	0	397,000	440,000	195,000
Other	222,445	381,506	1,114,200	913,400	1,306,100
Total	1,308,910	1,423,476	3,296,700	2,613,900	3,301,200

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
CDBG	629,629	611,801	1,108,100	1,277,700	1,638,100
Home	312,343	419,544	735,900	437,000	724,200
HTF	824	651	6,700	1,200	68,400
SHIP	366,114	391,480	1,446,000	898,000	808,300
General	0	0	0	0	62,200
Total	1,308,910	1,423,476	3,296,700	2,613,900	3,301,200



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	529,218	486,153	633,000	506,300	683,300
Operating	78,557	74,764	81,400	70,200	67,700
Capital	0	0	0	0	800
Other	0	0	0	0	0
Total	607,776	560,918	714,400	576,500	751,800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	607,776	560,918	714,400	576,500	751,800
Total	607,776	560,918	714,400	576,500	751,800

Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 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	0.00	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
Operational 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)	3.00	3.00	3.00	4.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	0.00
Planning Technician	2.00	2.00	2.00	2.00	0.00
Plans Examiner	3.00	3.00	3.00	3.00	0.00
Principal Planner	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
Intern	0.25	0.50	0.50	0.50	0.00
Total	47.25	46.50	46.50	47.50	1.00



Department Summary

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

FY 2022 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 2022 initiatives include:

- Stormwater Best Management projects: The City committed to using Penny for Pinnelas dollars to improve stormwater management. FY 2022 marks the beginning of construction on numerous improvements, including the Clearwater Largo Road, Starkey Road Best Management, and Cross Bayou projects.
- Community Street Projects: The City continues efforts to build out its community street network with the Gladys Street, Rosery Road, and 20th Street NW projects. These projects improve the structural condition of the road while also adding other forms of access such as bike lanes and urban trails, as well as street trees and other aesthetic improvements.



Department Personnel Summary (FTE)								
Program	FY 2019	FY 2020	FY 2021	FY 2022				
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	8.50	8.50	8.50				
Capital Projects	0.00	0.00	0.00	0.00				
Total	22.00	23.00	23.00	23.00				

Department Budget S	ummary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,726,478	1,803,754	2,044,900	1,901,800	2,257,500
Operating	730,682	921,617	1,326,300	1,247,000	1,191,300
Capital	1,590,425	6,502,261	5,905,600	4,916,100	9,717,300
Other	6,042,000	169,300	0	0	O
Total	10,089,585	9,396,932	9,276,800	8,064,900	13,166,100
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	694,836	787,165	883,000	827,700	1,120,400
Stormwater	3,927,672	881,133	2,627,600	2,124,200	2,556,600
County Gas Tax	1,258,761	954,660	705,000	436,000	726,000
Wastewater	1,029,125	1,067,746	1,471,500	1,359,700	1,289,800
LOST	2,413,982	499,969	2,569,900	2,281,000	6,807,300
TIF	104,348	185,620	599,000	733,200	638,000
Transportaion Capital Projects Fund	552,776	4,975,137	186,700	186,100	C
Tree	108,084	45,501	234,100	117,000	28,000
Total	10,089,585	9,396,931	9,276,800	8,064,900	13,166,100

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	643,094	636,045	634,400	693,000	700,700
Operating	209,170	205,644	235,600	217,400	243,300
Capital	4,950	0	0	0	0
Other	0	0	0	0	0
Total	857,214	841,690	870,000	910,400	944,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	302,437	297,245	322,800	316,200	340,700
Stormwater	188,979	188,691	213,200	199,200	231,000
Wastewater	365,798	355,754	334,000	395,000	372,300
Total	857,214	841,690	870,000	910,400	944,000

Permitting & Regulatory Compliance Division

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	253,477	263,087	300,800	278,000	309,100
Operating	150,965	129,323	214,800	181,100	199,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	404,442	392,411	515,600	459,100	508,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	75,725	85,801	99,400	92,500	118,900
Stormwater	243,273	227,313	296,300	265,100	267,400
Wastewater	85,443	79,297	119,900	101,500	121,800
Total	404,442	392,411	515,600	459,100	508,100



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	337,107	355,925	471,200	386,500	454,900
Operating	319,648	451,632	605,600	590,700	605,900
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	656,755	807,558	1,076,800	977,200	1.060.800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	140,364	169,573	228,000	211,300	236,400
Stormwater	147,075	264,065	322,700	312,600	341,400
Wastewater	369,115	373,919	526,100	453,300	483,000
TIF	201	0	0	0	0
Total	656,755	807,558	1,076,800	977,200	1,060,800

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	492,800	548,696	638,500	544,300	792,800
Operating	26,076	40,773	220,300	207,800	38,300
Capital	416	566	0	0	59,000
Other	0	0	0	0	0
Total	519.292	590.034	858.800	752.100	890.100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	176,310	193,073	232,800	207,700	424,400
Stormwater	139,019	138,185	134,500	134,500	153,000
Wastewater	203,963	258,776	491,500	409,900	312,700
Total	519,292	590,034	858,800	752,100	890,100

Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 Changes
<u>Full-time</u>					
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	0.00	0.00	0.00	0.00
Chief Engineering Inspector	0.00	1.00	1.00	1.00	0.00
Construction Inspector	4.00	0.00	0.00	0.00	0.00
Engineering Inspector	0.00	5.00	5.00	5.00	0.00
Construction Project Supervisor	1.00	1.00	0.00	0.00	0.00
Construction Project Administrator	0.00	0.00	1.00	1.00	0.00
Engineer (I,II,III,IV)	2.00	3.00	4.00	4.00	0.00
Engineering Technician (I,II,III)	3.00	2.00	1.00	1.00	0.00
Ofiice Administrator	1.00	1.00	1.00	1.00	0.00
Construction Manager	0.00	1.00	1.00	1.00	0.00
Program Engineer	3.00	2.00	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	23.00	23.00	23.00	0.00



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 2022 Strategic Initiatives

The primary initiative for ES in FY 2022 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.

- Wastewater Collection System Inflow and Infiltration abatement: The City continues to invest in inflow and infiltration abatement projects to bring levels of dichlorobromomethane into compliance with regulatory requirements. The City remains committed to be in compliance with the consent order by the deadline of December 2022.
- Wet Weather Project Maintenance: The department adds an additional Utility Mechanic in FY 2022 dedicated to the maintenance of the Wet Weather Project. This proactive effort will ensure a critical piece of infrastructure will perform as intended.



Department Personnel Summary (FTE)							
Program	FY 2019	FY 2020	FY 2021	FY 2022			
Administration	8.00	8.00	8.00	8.00			
Wastewater Collections	28.00	28.00	28.00	29.00			
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	88.25			

Department Budget Summary									
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022				
Personnel	5,892,786	6,102,410	6,636,300	6,122,300	7,041,200				
Operating	11,763,796	11,285,661	11,560,300	11,809,300	13,907,600				
Capital	0	0	0	0	0				
Other	678,792	1,141,451	550,000	550,000	615,700				
Total	18,335,375	18,529,522	18,746,600	18,481,600	21,564,500				
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022				
Wastewater	18,335,375	18,529,522	18,746,600	18,481,600	21,564,500				
Total	18,335,375	18,529,522	18,746,600	18,481,600	21,564,500				

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	754,169	837,830	796,600	647,200	910,200
Operating	792,764	910,816	822,300	874,600	1,209,200
Capital	N/A	N/A	N/A	N/A	N/A
Other	678,792	1,141,451	550,000	550,000	615,700
Total	2,225,724	2,890,097	2,168,900	2,071,800	2,735,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Wastewater	2,225,724	2,890,097	2,168,900	2,071,800	2,735,100
Total	2,225,724	2,890,097	2,168,900	2,071,800	2,735,100

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,784,826	1,770,300	1,949,000	1,771,000	2,103,300
Operating	4,288,955	4,211,400	5,269,500	5,023,900	4,997,800
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	6,073,781	5,981,700	7,218,500	6,794,900	7,101,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Wastewater	6,073,781	5,981,700	7,218,500	6,794,900	7,101,100
Total	6,073,781	5,981,700	7,218,500	6,794,900	7,101,100



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,123,966	2,196,841	2,487,900	2,281,500	2,559,300
Operating	4,980,495	5,098,887	4,294,200	4,862,100	6,530,200
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	7.104.460	7,295,728	6.782.100	7.143.600	9.089.500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Wastewater	7,104,460	7,295,728	6,782,100	7,143,600	9,089,500
Total	7,104,460	7,295,728	6,782,100	7,143,600	9,089,500

Environmental Control Program

The Environmental Control program consists of four separate functions pertaining to wastewater regulation: Industrial Pretreatment, Privately-Owned Collection and Transmission Systems (POCTS), Commercial Users, and the laboratory. The laboratory is State-certified and has 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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	869,247	870,209	954,600	957,800	980,800
Operating	311,350	293,967	409,500	323,400	402,500
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1.180.597	1.164.176	1.364.100	1,281,200	1.383.300

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Wastewater	1,180,597	1,164,176	1,364,100	1,281,200	1,383,300
Total	1,180,597	1,164,176	1,364,100	1,281,200	1,383,300

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	360,579	427,231	448,200	464,800	487,600
Operating	1,390,234	770,590	764,800	725,300	767,900
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,750,813	1,197,821	1,213,000	1,190,100	1,255,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Wastewater	1,750,813	1,197,821	1,213,000	1,190,100	1,255,500
Total	1,750,813	1,197,821	1,213,000	1,190,100	1,255,500



Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 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
Utilities Supervisor	6.00	6.00	6.00	5.00	-1.00
Chief Plant Operator	0.00	0.00	1.00	1.00	0.00
Treatment Plant Shift Supervisor	4.00	4.00	3.00	4.00	1.00
Treatment Plant Operator (TR,C,B,A)	12.00	12.00	13.00	13.00	0.00
Technical Equipment Operator (TR,I,II,SR)	8.00	8.00	8.00	8.00	0.00
Utilities Mechanic (I,II,Sr)	8.00	8.00	8.00	9.00	1.00
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
Wastewater Collection Technician (TR,I,II)	10.00	10.00	10.00	10.00	0.00
Biosolids Operator	4.00	4.00	3.00	3.00	0.00
Wastewater Instrumentation Technician	5.00	5.00	5.00	5.00	0.00
Environmental Specialist (I,II,Sr)	5.00	5.00	5.00	5.00	0.00
Laboratory 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
ENV Compliance SUPV	1.00	1.00	1.00	1.00	0.00
ENV Control SUPV	1.00	1.00	1.00	1.00	0.00
Inventory 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
Tradesworker 1	1.00	1.00	1.00	1.00	0.00
Utility Prog Coord	1.00	1.00	1.00	1.00	0.00
Part-Time					
Variable/temporary					
Intern	0.25	0.25	0.25	0.25	0.00
Total	87.25	87.25	87.25	88.25	1.00





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

FY 2022 Strategic Initiatives

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

- Lead debt-issuance efforts associated with the downtown City Hall construction and Parks Administration building replacement.
- Solicit, evaluate, and implement a new Utility Billing and Collection software system to integrate with the recently-implemented Workday ERP.
- Continued implementation of the new Workday ERP system features, refinement of integrated business
 processes, and implementation of advanced Workday features and functions to enhance internal process
 efficiency and external customer experience, such as electronic (ACH) payment to vendors.

Department Personnel	Summary (FTE)				
Program		FY 2019	FY 2020	FY 2021	FY 2022
Accounting and Finance		14.50	16.50	16.00	14.00
Department Budget Su	ımmary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,024,494	1,127,366	1,280,300	1,196,100	1,235,800
Operating	309,489	365,014	393,900	359,200	452,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,333,982	1,492,381	1,674,200	1,555,300	1,688,400
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	841,737	961,282	1,118,700	1,033,100	1,061,800
Stormwater	107,406	136,639	121,200	120,500	123,300
Wastewater	185,464	188,987	212,000	194,300	229,200
Solid Waste	199,375	205,473	222,300	207,400	274,100
Total	1,333,982	1,492,381	1,674,200	1,555,300	1,688,400



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,024,494	1,127,366	1,280,300	1,196,100	1,235,800
Operating	309,489	365,014	393,900	359,200	452,600
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,333,982	1,492,381	1,674,200	1,555,300	1.688.400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	841,737	961,282	1,118,700	1,033,100	1,061,800
Stormwater	107,406	136,639	121,200	120,500	123,300
Wastewater	185,464	188,987	212,000	194,300	229,200
Solid Waste	199,375	205,473	222,300	207,400	274,100
Total	1,333,982	1,492,381	1,674,200	1,555,300	1,688,400

Personnel by Department

					FY 2021 to FY 2022
	FY 2019	FY 2020	FY 2021	FY 2022	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*	0.00	0.00	0.00	0.00	0.00
Accountant	3.00	1.00	1.00	1.00	0.00
Sr. Accountant	0.00	2.00	2.00	2.00	0.00
Senior Accounting Clerk	6.00	5.00	5.00	5.00	0.00
Payroll Specialist	0.00	1.00	1.00	1.00	0.00
Accounting Clerk	2.00	2.00	2.00	2.00	0.00
Part-time					
Office Specialist	0.50	0.50	0.00	0.00	0.00
Temporary					
ERP Support	0.00	2.00	2.00	0.00	-2.00
Total	14.50	16.50	16.00	14.00	-2.00



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

FY 2022 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.

- Largo Fire Rescue is developing a strategic plan in alignment with the City's to identify goals and initiatives that will help better serve the community.
- The department is creating an employee mental health support program that will provide services for firefighters.



Department Personnel Summary (FTE)							
Program	FY 2019	FY 2020	FY 2021	FY 2022			
Administration	12.00	12.00	12.00	12.00			
Life Safety	8.00	8.00	8.00	8.00			
High Point	23.25	24.30	24.30	24.30			
Belleair Bluffs	14.55	15.30	15.30	15.30			
Largo	94.20	98.40	98.40	98.40			
Total	152.00	158.00	158.00	158.00			

Department Budget S	Summary				
Expenditures (dollars)					
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	17,156,887	17,922,727	19,723,900	18,183,600	20,653,900
Operating	2,006,358	2,543,642	2,367,300	2,152,700	2,156,200
Capital	935,890	942,779	6,558,000	3,218,900	5,871,300
Other	0	0	23,400	0	0
Total	20,099,136	21,409,148	28,672,600	23,555,200	28,681,400
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	19,173,745	20,465,472	22,193,600	20,460,300	22,809,100
LOST	924,390	943,453	6,478,000	3,093,900	5,871,300
Trust	1,000	222	1,000	1,000	1,000
Total	20,099,136	21,409,148	28,672,600	23,555,200	28,681,400

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,528,917	1,605,182	1,629,400	1,615,200	1,744,700
Operating	164,104	139,097	155,500	167,500	152,600
Capital	69	0	83,000	106,000	112,300
Other	0	0	23,400	0	0
Total	1,693,090	1,744,278	1,891,300	1,888,700	2,009,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,692,021	1,744,056	1,762,300	1,781,700	1,896,300
LOST	69	0	128,000	106,000	112,300
Trust	1,000	222	1,000	1,000	1,000
Total	1,693,090	1,744,278	1,891,300	1,888,700	2,009,600

Revenues by Source

Source	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
State Edu. Incentive	8,574	9,827	10,600	10,600	10,600
Total	8,574	9,827	10,600	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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	568,538	669,129	745,700	735,000	843,800
Operating	44,862	41,976	65,000	46,000	105,300
Capital	22,748	59,587	35,000	37,200	0
Other	0	0	0	0	0
Total	636,148	770,692	845,700	818,200	949,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	613,400	711,105	810,700	781,000	949,100
LOST	22,748	59,587	35,000	37,200	0
Total	636,148	770,692	845,700	818,200	949,100

Revenues by Source

Source	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
State Edu. Incentive	768	879	1,200	1,200	1,200
Inspection Fees	104,099	98,015	105,000	105,000	105,000
Plan Review Fees	245,895	280,180	250,000	250,000	250,000
Total	350,762	379,074	356,200	356,200	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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,612,357	2,728,168	2,968,600	2,784,000	3,089,200
Operating	255,686	263,768	314,200	300,000	300,200
Capital	785,938	0	15,000	15,000	850,000
Other	0	0	0	0	0
Total	3.653.980	2.991.936	3.297.800	3.099.000	4.239.400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,868,042	2,991,936	3,297,800	3,099,000	3,389,400
LOST	785,938	0	0	0	850,000
Total	3,653,980	2,991,936	3,297,800	3,099,000	4,239,400

Revenues by Source

Source	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
State Edu. Incentive	8,098	8,627	8,600	8,600	8,000
State Pension	92,463	97,704	101,600	101,600	97,700
Hazmat/Tech Rescue/ CME	30,155	24,329	26,400	26,400	34,100
County EMS	1,062,026	1,186,582	1,214,100	1,177,000	1,278,100
County Fire	1,191,895	1,281,040	1,497,000	1,439,100	1,428,000
Total	2,384,637	2,598,282	2,847,700	2,752,700	2,845,900



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,699,886	1,748,505	1,936,100	1,773,100	2,028,700
Operating	229,830	245,228	272,900	222,000	257,200
Capital	0	0	10,000	10,000	0
Other	0	0	0	0	0
Total	1,929,716	1,993,733	2,219,000	2,005,100	2,285,900

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,929,716	1,993,733	2,219,000	2,005,100	2,285,900
LOST	0	0	0	0	0
Total	1,929,716	1,993,733	2,219,000	2,005,100	2,285,900

Revenues by Source

Source	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
State Edu. Incentive	5,622	6,011	6,000	6,000	5,600
State Pension	61,642	65,136	67,700	67,700	65,100
Hazmat/Tech Rescue/ CME	17,696	13,784	15,600	15,600	20,000
County EMS	623,240	672,295	692,500	665,800	712,000
County Fire	368,909	427,154	546,700	501,900	507,300
Belleair Bluffs	0	0	0	0	0
Town of Belleair	601,691	618,822	637,400	649,800	669,300
Total	1,678,800	1,803,202	1,965,900	1,906,800	1,979,300

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	10,747,189	11,171,743	12,444,100	11,276,300	12,947,500
Operating	1,311,877	1,853,573	1,559,700	1,417,200	1,340,900
Capital	127,135	883,192	6,415,000	3,050,700	4,909,000
Other	0	0	0	0	0
Total	12,186,201	13,908,508	20,418,800	15,744,200	19,197,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	12,070,566	13,024,642	14,103,800	12,793,500	14,288,400
LOST	115,635	883,866	6,315,000	2,950,700	4,909,000
Trust	0	0	0	0	0
Total	12,186,201	13,908,508	20,418,800	15,744,200	19,197,400

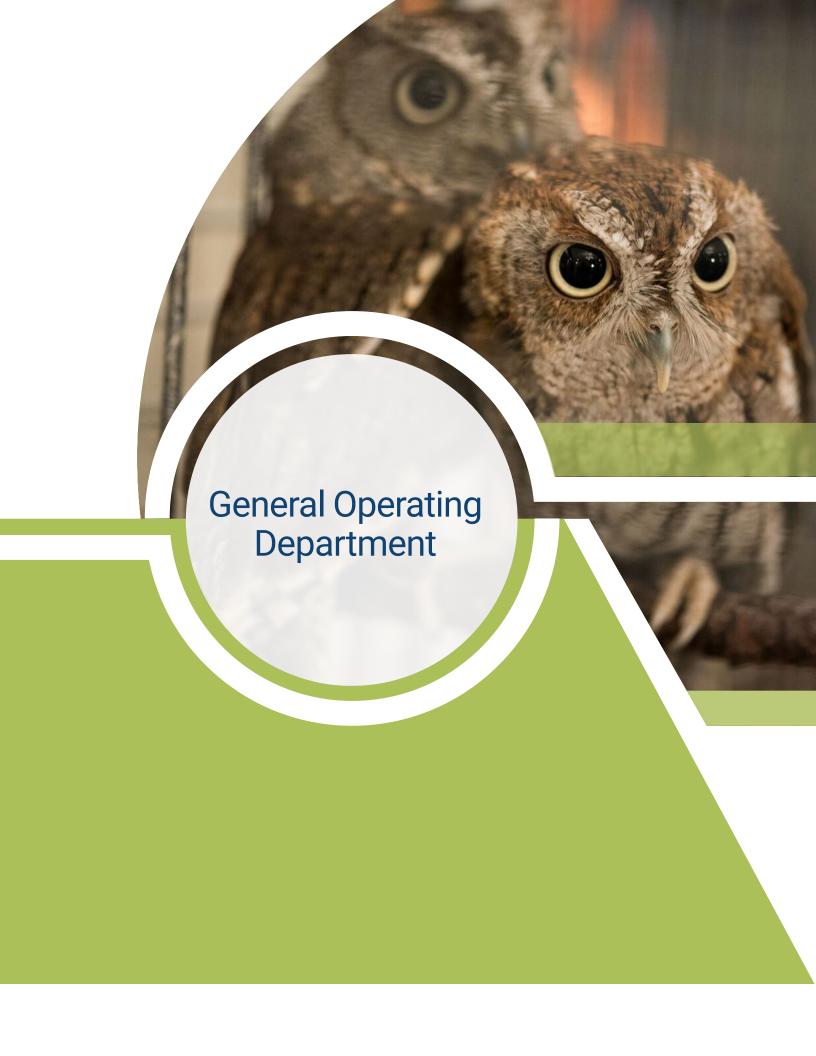
Revenues by Source

Source	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
State Edu. Incentive	39,152	44,870	28,600	28,600	28,600
State Pension	462,315	488,519	508,000	508,000	488,500
County EMS	4,783,538	5,078,659	5,524,600	5,593,800	6,086,000
County Fire	1,234,381	1,267,729	1,432,600	1,243,900	1,359,800
Belleair Bluffs	317,559	325,983	335,800	342,300	352,600
Town of Belleair	0 0		0	0	0
HazMat/Tech Rescue/	105.710	440.000	440.000	440.000	450000
CME	185,712	119,890	163,000	163,000	150,800
Total	7,022,657	7,022,657	7,992,600	7,879,600	8,466,300



Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 Changes
Full-Time					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	0.00
Division Fire Chief	4.00	5.00	5.00	5.00	0.00
District Fire Chief	6.00	6.00	6.00	6.00	0.00
Assistant Fire Chief	4.00	3.00	3.00	3.00	0.00
Fire Lieutenant	21.00	24.00	24.00	24.00	0.00
Firefighter/Paramedic	69.00	72.00	75.00	75.00	0.00
Firefighter/EMT	36.00	36.00	33.00	33.00	0.00
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	158.00	158.00	158.00	0.00





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

FY 2022 Strategic Initiatives

The FY 2022 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 Citywide program to emphasize the organizational, rather than Department-specific, ownership of this responsibility. Initiatives to ensure better preparedness and response to emergencies include:

Expenditures associated with debt-issuance, construction, and leasing of the new, downtown, mixed-use
City Hall complex and parking garage that will provide greater resilience and sustainability than the current
facility.

Department Personnel Summary (FTE)							
Program	FY 2019	FY 2020	FY 2021	FY 2022			
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			

Total		0.00	0.00	0.00	0.00					
Department Budget Summary										
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022					
Personnel	0	0	-385,300	-385,300	-413,600					
Operating	662,983	1,107,951	1,215,300	931,700	2,269,700					
Capital	366,529	0	2,500,000	2,200,000	60,609,700					
Other	7,094,089	5,926,846	6,090,800	5,001,800	8,890,800					
Total	8,123,601	7,034,797	9,420,800	7,748,200	71,356,600					
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022					
General	346,432	1,261,749	3,655,900	1,197,500	2,288,600					
ARP COVID Recovery	0	0	0	0	4,064,100					
City Hall Capital	0	0	0	1,900,000	58,100,000					
Debt Service	0	0	1,091,700	500,000	2,138,900					
Constux	182,900	224,800	224,200	197,200	257,100					
Stormwater	254,300	300,000	320,300	272,900	314,900					
LOST	3,721,216	1,763,506	15,300	15,300	0					
CRA	33,800	35,200	36,600	36,600	38,100					
Wastewater	2,064,704	2,073,390	2,621,600	2,262,600	2,536,600					
Solid Waste	1,177,508	1,204,550	1,292,200	1,210,500	1,454,200					
Fleet	135,500	140,900	146,600	146,400	154,900					
Risk	29,902	30,702	31,700	9,200	9,200					
Total	7,946,262	7,034,797	9,436,100	7,748,200	71,356,600					



City Hall

All costs associated with operating the Municipal Complex were accounted for in this program prior to FY 2022. This program also included the cost for postage, General Fund audit expenses, and insurance. With the creation of the new "Citywide" costing center, those expenses are now accounted for there. This program will be retired when there are no longer historical expenditures to report.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	0	0	0	0	0
Operating	567,781	0	1,080,900	0	0
Capital	189,190	0	2,500,000	0	0
Other	0	0	0	0	0
Total	756,971	0	3.580.900	0	0

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	579,632	0	3,580,900	0	0
Lost	177,339	0	0	0	0
Total	756,971	0	3,580,900	0	0

Citywide Expenditures

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	0	0	(385,300)	(385,300)	(413,600)
Operating	95,202	1,107,951	134,400	931,700	2,269,700
Capital	177,339	0	0	2,200,000	60,609,700
Other	7,094,089	5,926,846	6,090,800	5,001,800	8,890,800
Total	7,366,630	7,034,797	5,839,900	7,748,200	71,356,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	(233,200)	1,261,749	75,000	1,197,500	2,288,600
ARP COVID Recovery	0	0	0	0	4,064,100
Debt Service	0	0	1,091,700	500,000	2,138,900
City Hall Capital	0	0	0	1,900,000	58,100,000
Constux	182,900	224,800	224,200	197,200	257,100
Stormwater	254,300	300,000	320,300	272,900	314,900
LOST	3,543,877	1,763,506	15,300	15,300	0
CRA	33,800	35,200	36,600	36,600	38,100
Wastewater	2,064,704	2,073,390	2,621,600	2,262,600	2,536,600
Solid Waste	1,177,508	1,204,550	1,292,200	1,210,500	1,454,200
Fleet	135,500	140,900	146,600	146,400	154,900
Risk	29,902	30,702	31,700	9,200	9,200
Total	7,189,291	7,034,797	5,855,200	7,748,200	71,356,600



The Human Resources Department administers Citywide personnel, risk and safety, employee benefits, and organizational development activities. The Department primarily acts as an internal service provider to other City departments; however, department personnel also provide service to the public for employment openings, general inquiries, and Risk Management. Human Resources is divided into four major functions: Administration, Personnel, Risk and Safety, and Employee Benefits. In addition, the department provides administrative support to the Personnel Advisory Board and the General Employees Retirement Board. The Administrative program handles Collective Bargaining and Labor Relations with the Communication Workers of America (CWA) (General Employees' Union), Police Benevolent Association (PBA) (Police Union) and International Association Fire Fighters (IAFF) (Firefighters Union). In addition, Administration provides organizational development, employee recognition programs and overall support and direction to departmental staff and all City departments. The Personnel program supports all departments in the areas of position recruitment, testing, screening, classification, compensation administration, and statutory compliance. The program also assists in ensuring a uniform application of the City's Code of Conduct. The Risk program provides professional and technical assistance in administering the City's fully-insured and 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 2022 Strategic Initiatives

Human Resources will play a key role in a number of Citywide initiatives in FY 2022 that are helping to shape our organization for the future.

- As a 2021 Top Workplace, HR strives to maintain this award and will provide other investments.
- With the continued investment in the Workday Enterprise Resource Planning (ERP), implementation of advanced compensation has been prioritized in FY 2022. This will allow organization-wide compensation events to follow advanced processes.



Department Personnel Summary (FTE)						
Program	FY 2019	FY 2020	FY 2021	FY 2022		
Administration	4.67	6.67	7.17	7.17		
Personnel	3.00	3.00	3.00	2.00		
Benefits	3.83	3.83	3.83	3.83		
Risk Management	1.00	1.00	1.00	1.00		
Total	12.50	14.50	15.00	14.00		

Department Budget Summary							
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022		
Personnel	1,046,433	1,206,078	1,354,100	1,300,800	1,321,500		
Operating	13,098,795	14,875,788	15,437,300	15,615,900	16,632,900		
Capital	0	0	0	0	C		
Other	0	0	0	0	C		
Total	14,145,228	16,081,866	16,791,400	16,916,700	17,954,400		
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022		
General	712,756	849,822	964,200	923,500	1,031,200		
Risk	13,432,472	15,232,043	15,827,200	15,993,200	16,923,200		
Total	14,145,228	16,081,866	16,791,400	16,916,700	17,954,400		

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	465,680	554,966	684,600	629,700	571,300
Operating	33,859	15,479	30,700	44,400	35,200
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	499,539	570,445	715,300	674,100	606,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	499,539	570,445	715,300	674,100	606,500
Total	499,539	570,445	715,300	674,100	606,500

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	365,787	431,081	439,900	437,000	465,000
Operating	2,428,818	3,460,452	3,081,600	3,262,400	3,025,500
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	2,794,605	3,891,533	3,521,500	3,699,400	3,490,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Risk	2,794,605	3,891,533	3,521,500	3,699,400	3,490,500
Total	2,794,605	3,891,533	3,521,500	3,699,400	3,490,500



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	89,337	50,078	52,000	49,600	55,000
Operating	10,548,530	11,290,432	12,253,700	12,244,200	13,377,700
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	10,637,867	11,340,510	12,305,700	12,293,800	13,432,700

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Risk	10,637,867	11,340,510	12,305,700	12,293,800	13,432,700
Total	10,637,867	11,340,510	12,305,700	12,293,800	13,432,700

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	125,630	169,952	177,600	184,500	230,200
Operating	87,588	109,425	71,300	64,900	194,500
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	213,217	279,377	248,900	249,400	424,700

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	213,217	279,377	248,900	249,400	424,700
Total	213,217	279,377	248,900	249,400	424,700

Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 Changes
Full-Time					_
Human Resources Director	1.00	1.00	1.00	1.00	0.00
Assist. Human Resources Director	1.00	1.00	1.00	1.00	0.00
Risk Manager	0.00	0.00	0.00	0.00	0.00
HR/Risk Manager	1.00	1.00	1.00	1.00	0.00
Benefits Supervisor	0.00	0.00	0.00	0.00	0.00
HR/Benefits Supervisor	1.00	1.00	1.00	1.00	0.00
HR Business Partner	2.00	2.00	2.00	2.00	0.00
Sr. HR Business Partner	1.00	1.00	1.00	1.00	0.00
Human Resources Analyst	1.00	1.00	1.00	1.00	0.00
Sr. HR Analyst	1.00	1.00	1.00	1.00	0.00
Compensation & Classification HR Analyst	1.00	1.00	1.00	1.00	0.00
Risk and Safety Specialist	1.00	1.00	1.00	1.00	0.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
Office Specialist	0.50	0.50	1.00	1.00	0.00
Part-Time					
Variable/Temporary					
ERP Support	0.00	2.00	2.00	1.00	-1.00
Total	12.50	14.50	15.00	14.00	-1.00



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

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

FY 2022 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.

- IT continues to lead 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, including the addition (mid-FY 21) Endpoint Administrator.
- IT will be restructuring their department to maximize GIS focus within Business Services, in addition to the creation of the Project Management Office (PMO) within the IT Administration Division.
- IT will support the acquisition and implementation of a new Land Management Software throughout FY 2022.
- IT will add a Business Analyst to support the large public safety software implementations.



Department Personnel Summary (FTE)						
Program	FY 2019	FY 2020	FY 2021	FY 2022		
Administration	3.00	3.00	3.00	3.00		
Infrastructure	8.00	8.00	8.00	8.00		
Business SVCS	8.00	11.00	11.00	12.00		
Customer SVC	9.00	8.00	8.00	8.00		
Total	28.00	30.00	30.00	31.00		

Total		28.00	30.00	30.00	31.00
Department Budge	et Summary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,444,874	2,596,031	2,934,700	2,699,100	3,115,400
Operating	1,000,629	1,130,641	2,928,700	2,902,600	2,719,200
Capital	382,990	2,749,431	834,000	609,900	2,448,000
Other	0	0	0	0	0
Total	3,828,493	6,476,103	6,697,400	6,211,600	8,282,600
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	3,318,584	3,604,406	5,689,800	4,560,200	5,914,300
Construction	25,843	63,987	180,400	178,800	1,541,600
Ent Tech Cap	0	2,309,684	0	684,000	0
Stormwater	166,944	171,276	279,600	271,800	265,700
Solid Waste	38,359	33,542	131,600	139,600	141,200
Fleet	0	0	0	0	0
Wastewater	278,764	293,208	416,000	377,200	419,800
Total	3,828,493	6,476,103	6,697,400	6,211,600	8,282,600

Administration Division

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	366,222	380,048	387,800	353,200	789,500
Operating	19,400	65,382	75,100	65,800	66,500
Capital	0	23,183	30,000	30,000	0
Other	0	0	0	0	0
Total	385,622	468,612	492,900	449,000	856,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	385,622	468,612	492,900	449,000	834,400

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	764,517	749,706	850,100	806,900	874,900
Operating	623,369	648,648	1,169,600	961,600	732,900
Capital	360,077	416,564	747,000	(104,900)	1,314,000
Other	0	0	0	0	0
Total	1.747.963	1.814.918	2.766.700	1.663.600	2,921,800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,741,940	1,810,780	2,701,700	1,598,600	2,883,800
Construction	0	0	65,000	65,000	19,000
Stormwater	0	0	0	0	19,000
Wastewater	6,023	4,137	0	0	0
Total	1,747,963	1,814,918	2,766,700	1,663,600	2,921,800



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	692,011	953,041	1,006,700	1,002,700	794,500
Operating	289,435	258,522	714,900	752,700	1,103,000
Capital	22,913	2,309,684	0	684,800	1,125,000
Other	0	0	0	0	0
Total	1,004,359	3,521,247	1,721,600	2,440,200	3,022,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	650,320	781,009	1,155,800	1,166,300	1,036,600
Construction	25,843	63,987	92,100	96,600	1,504,300
Ent Tech Cap	0	2,309,684	0	684,000	0
Solid Waste	8,419	8,176	50,200	55,800	57,400
Stormwater	136,990	145,901	175,200	178,000	182,300
Wastewater	182,787	212,490	248,300	259,500	241,900
Total	1,004,359	3,521,247	1,721,600	2,440,200	3,022,500

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	622,124	513,236	690,100	536,300	656,500
Operating	68,424	158,090	969,100	1,122,500	816,800
Capital	0	0	57,000	0	9,000
Other	0	0	0	0	0
Total	690,549	671,326	1,716,200	1,658,800	1,482,300

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	540,702	544,004	1,339,400	1,346,300	1,159,500
Construction	0	0	23,300	17,200	18,300
Stormwater	29,953	25,375	104,400	93,800	53,600
Wastewater	89,954	76,581	167,700	117,700	167,100
Solid Waste	29,940	25,366	81,400	83,800	83,800
Fleet	0	0	0	0	0
Total	690,549	671,326	1,716,200	1,658,800	1,482,300



Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 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 Project Manager	1.00	1.00	1.00	1.00	0.00
IT Business Analyst	1.00	1.00	3.00	4.00	1.00
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 Endpoint Administrator	0.00	0.00	0.00	1.00	1.00
IT GIS Supervisor	0.00	0.00	0.00	1.00	1.00
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	6.00	-1.00
Office Administrator	1.00	1.00	1.00	1.00	0.00
IT GIS Analyst	2.00	2.00	2.00	1.00	-1.00
Part-Time					
Variable/Temporary					
Total	28.00	28.00	30.00	31.00	1.00





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

Department Personnel Summary (FTE)						
Program	FY 2019	FY 2020	FY 2021	FY 2022		
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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	307,711	296,177	308,100	283,100	332,300
Operating	71,365	68,933	84,900	52,100	90,300
Capital	0	0	0	0	0
Other	0	0	1,000	1,000	1,000
Total	379,076	365,110	394,000	336,200	423,600
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	379,076	365,110	394,000	336,200	423,600
Total	379,076	365,110	394,000	336,200	423,600

Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 Changes
Full-Time					
Commissioners (Elected)	7.00	7.00	7.00	7.00	0.00
Office Administrator	1.00	0.00	0.00	0.00	0.00
Executive Secretary to Mayor/Comission	0.00	1.00	1.00	0.00	-1.00
Legislative Aide	0.00	0.00	0.00	1.00	1.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Variable/Temporary	0.00	0.00	0.00	0.00	0.00
Total	8.00	8.00	8.00	8.00	0.00





The Library enriches lives and builds community 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 the Greater Largo Library Foundation (GLLF), provide advocacy and funding for the library.

FY 2022 Strategic Initiatives

In FY 2022, the Largo Public Library will build on the initiatives undertaken in FY 2021 with the continued development of outreach services and the Library in Your Neighborhood Bookmobile and investment in a new dedicated outreach vehicle for home delivery. 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 2022 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. The Library is also investing in resurfacing and restriping sections of the staff and employee parking lots in need.

Department Personnel Summary (FTE)								
Program	FY 2019	FY 2020	FY 2021	FY 2022				
Administration	3.00	3.00	3.00	3.00				
Outreach Services	5.00	3.00	3.00	3.00				
Collection & Programming Services	6.50	7.50	7.50	7.50				
Borrower Services	16.00	17.00	17.00	17.00				
Research & Access Services	9.80	9.50	9.50	9.50				
Total	40.30	40.00	40.00	40.00				

Department Budget Summary

Expenditure by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,136,510	2,151,474	2,833,900	2,697,800	2,862,700
Operating	1,170,449	1,205,423	934,100	643,900	896,700
Capital	507,363	379,016	429,400	449,300	459,500
Other	0	0	0	0	0
Total	3,814,322	3,735,912	4,197,400	3,791,000	4,218,900

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	3,810,501	3,733,463	4,182,400	3,776,000	4,173,900
Trust	3,821	2,449	15,000	15,000	45,000
Total	3,814,322	3,735,912	4,197,400	3,791,000	4,218,900



Administration

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	257,152	306,709	753,500	938,700	750,400
Operating	911,774	947,320	624,500	318,400	568,200
Capital	70,437	40	5,000	5,000	35,000
Other	0	0	0	0	0
Total	1,239,362	1,254,068	1,383,000	1,262,100	1,353,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,239,362	1,254,068	1,368,000	1,247,100	1,308,600
Trust	0	0	15,000	15,000	45,000
Total	1,239,362	1,254,068	1,383,000	1,262,100	1,353,600

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	232,848	288,177	287,500	284,000	167,000
Operating	27,837	12,802	29,400	12,100	61,600
Capital	45,667	22,570	35,000	54,900	35,000
Other	0	0	0	0	0
Total	306,352	323,550	351,900	351,000	263,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	306,352	323,550	351,900	351,000	263,600
Total	306,352	323,550	351,900	351,000	263,600

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	372,972	399,725	421,800	405,700	505,300
Operating	66,651	43,908	59,000	46,500	59,100
Capital	391,260	356,406	389,400	389,400	389,500
Other	0	0	0	0	0
Total	830,884	800,038	870,200	841,600	953,900

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	830,884	800,038	870,200	841,600	953,900
Trust	0	0	0	0	0
Total	830,884	800,038	870,200	841,600	953,900

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	679,210	596,865	805,800	526,600	789,600
Operating	69,982	54,365	75,800	77,400	77,800
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	749,192	651,229	881,600	604,000	867,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	745,371	648,781	881,600	604,000	867,400
Trust	3,821	2,449	0	0	0
Total	749,192	651,229	881,600	604,000	867,400



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	594,327	559,998	565,300	542,800	650,400
Operating	94,205	147,029	145,400	189,500	130,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	688,532	707,027	710,700	732,300	780,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	688,532	707,027	710,700	732,300	780,400
Total	688,532	707,027	710,700	732,300	780,400

Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 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	6.00	6.00	0.00
Teen Librarian	0.00	0.00	1.00	1.00	0.00
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	0.00	0.00	0.00
Library Assistant	5.50	5.50	5.50	5.50	0.00
Library Security Guard	0.50	0.50	0.50	0.50	0.00
Office Specialist	0.50	0.00	0.00	0.00	0.00
Total	40.20	40.30	40.00	40.00	0.00



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 2022 Strategic Initiatives

The primary focus of the Police Department for FY 2022 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 stress develops into a more serious issue.
- In partnership with the Community Development department and local non-profit service providers, continue
 the 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.
- A Public Information/Community Engagement Position was added to align with the Largo Police Department's Strategic Plan goal of creating an atmosphere of transparency.
- Implementation of a new Computer-Aided Dispatch/Records Management System (CAD/RMS) public safety software.
- Implementation of Body Worn Cameras and addition of Records Technician to assist with management of the additional recorded footage.



Department Personnel Summary (FTE)							
Program	FY 2019	FY 2020	FY 2021	FY 2022			
Administration	13.00	13.00	13.00	14.00			
Community Services	26.61	25.91	25.91	25.91			
Patrol Operations	107.70	108.40	111.40	114.40			
Investigative Services	23.00	23.00	23.00	23.00			
Records, Property and Evidence	11.00	11.00	11.00	12.00			
Communications Center	27.00	27.00	27.00	27.00			
Total	208.31	208.31	211.31	216.31			

Department Budg	get Summary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	20,948,487	21,230,785	24,160,700	23,129,000	26,091,900
Operating	2,802,222	2,694,337	3,227,300	3,501,200	6,030,000
Capital	1,572,343	718,720	1,920,000	1,274,800	3,070,000
Other	29,385	38,138	41,400	43,900	73,200
Total	25,352,437	24,681,980	29,349,400	27,948,900	35,265,100
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	23,733,648	24,006,437	27,624,500	26,628,100	32,172,200
Lost	1,417,248	658,559	1,676,000	1,144,800	2,924,000
Trust	201,541	16,983	48,900	176,000	168,900
Total	25,352,437	24,681,980	29,349,400	27,948,900	35,265,100

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,033,334	1,900,305	2,323,500	1,962,100	2,483,400
Operating	449,910	410,349	646,400	677,400	2,473,000
Capital	52,654	23,150	0	44,000	1,071,000
Other	17,985	26,738	30,000	32,500	61,800
Total	2,553,884	2,360,542	2,999,900	2,716,000	6,089,200

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,450,326	2,354,958	2,962,400	2,656,400	5,091,700
Lost	30,654	0	0	300	950,000
Trust	72,903	5,583	37,500	59,300	47,500
Total	2,553,884	2,360,542	2,999,900	2,716,000	6,089,200

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,086,107	1,939,341	2,267,300	2,077,100	2,366,800
Operating	59,964	46,986	51,300	43,900	43,000
Capital	6914.38	83682.56	0	123000	0
Other	0	0	0	0	0
Total	2,152,985	2,070,010	2,318,600	2,244,000	2,409,800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,146,071	1,986,327	2,318,600	2,121,000	2,409,800
LOST	6914.38	83682.56	0	123000	0
Total	2,152,985	2,070,010	2,318,600	2,244,000	2,409,800



Patrol Operations

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	11,960,131	12,368,435	13,846,300	13,460,000	15,130,600
Operating	1,254,483	1,318,466	1,634,400	1,667,400	2,537,800
Capital	1,219,621	611,888	1,660,000	1,106,500	1,944,000
Other	0	0	0	0	0
Total	14.434.235	14.298.789	17.140.700	16.233.900	19.612.400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	13,232,242	13,723,912	15,504,700	15,108,400	17,568,400
Lost	1,189,702	574,877	1,636,000	1,020,200	1,934,000
Trust	12,290	0	0	105,300	110,000
Total	14,434,235	14,298,789	17,140,700	16,233,900	19,612,400

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,511,061	2,633,093	2,997,300	3,064,900	3,125,500
Operating	181,363	121,203	171,000	148,200	134,500
Capital	290,513	0	0	1,300	15,000
Other	11400	11400	11400	11400	11400
Total	2,994,337	2,765,696	3,179,700	3,225,800	3,286,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,688,012	2,754,296	3,168,300	3,213,100	3,275,000
LOST	189,977	0	0	1,300	0
Trust	116,348	11,400	11,400	11,400	11,400
Total	2,994,337	2,765,696	3,179,700	3,225,800	3,286,400

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	616,117	619,749	653,700	668,600	719,200
Operating	105,533	49,104	52,800	68,700	154,600
Capital	0	0	40000	0	40000
Other	0	0	0	0	0
Total	721,650	668,853	746,500	737,300	913,800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	721,650	668,853	706,500	737,300	873,800
LOST	0	0	40,000	0	40,000
Total	721,650	668,853	746,500	737,300	913,800

Communications Center

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,741,736	1,769,862	2,072,600	1,896,300	2,266,400
Operating	750,969	748,229	671,400	895,600	687,100
Capital	2,640	0	220,000	0	0
Other	0	0	0	0	0
Total	2,495,346	2,518,091	2,964,000	2,791,900	2,953,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,495,346	2,518,091	2,964,000	2,791,900	2,953,500
Total	2,495,346	2,518,091	2,964,000	2,791,900	2,953,500



Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022 to FY 2021 Changes
Full-Time					
Police Chief	1.00	1.00	1.00	1.00	0.00
Deputy Police Chief	1.00	1.00	1.00	1.00	0.00
Public Information Officer	0.00	0.00	0.00	1.00	1.00
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	122.00	122.00	125.00	128.00	3.00
Emergency Communications Supervisor	4.00	4.00	3.00	3.00	0.00
Emergency Communications Manager	0.00	0.00	1.00	1.00	0.00
Records & Property Manager	1.00	1.00	1.00	1.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00	0.00
Victim Advocate	2.00	2.00	2.00	2.00	0.00
Telecommunicator	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	2.00	2.00	0.00
Accounting Clerk	1.00	1.00	1.00	1.00	0.00
Office Specialist	8.00	1.00	0.00	0.00	0.00
Records Technician	0.00	6.00	6.00	7.00	1.00
Property & Evidence Specialist	2.00	3.00	3.00	3.00	0.00
Civilian Support Supervisor	1.00	1.00	1.00	1.00	0.00
Reserve School Resource Officer	1.50	1.50	1.50	1.50	0.00
Part-Time					
Office Specialist	0.50	1.00	0.00	0.00	0.00
Records Techician	0.00	0.00	1.00	1.00	0.00
Property & Evidence Specialist	0.50	0.00	0.00	0.00	0.00
Service Worker	0.70	1.40	1.40	1.40	0.00
Variable/Temporary					
School Crossing Guard	10.11	9.41	9.41	9.41	0.00
Total	208.31	208.31	211.31	216.31	5.00





Department Summary

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

FY 2022 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 2022 budget to support these services are:

- Assistant Public Works Director: The addition of an Assistant Public Works Director allows the Director
 to focus on long-term planning and strategic leadership by delegating day-to-day operational issues and
 training to the new Assistant Public Works Director.
- Stormwater Service Enhancements: An inter-departmental team developed a stormwater needs assessment
 for the City to provide an improved level of service. The team, in conjunction with City administration,
 developed a multi-year plan to fill this gap in services. The first initiative entails the City contracting with a
 vendor to document the remaining inventory of stormwater assets. This information provides the total scope
 of infrastructure to plan for maintenance and replacement. An additional \$100,000 in funding for stormwater
 asset rehabilitation (pipe lining and repair) is also included for FY 2022.

Department Personn	nel Summary (FTE)				
Program		FY 2019	FY 2020	FY 2021	FY 2022
Administration		2.93	3.53	3.53	4.13
Custodial		19.90	19.90	19.90	19.70
Facilities Maintenance		11.80	11.80	11.80	11.80
Construction Project Mar	nagement	2.80	2.80	2.80	2.40
Cost of Goods Sold		0.00	0.00	0.00	0.00
Fleet Services		11.50	12.00	12.00	12.00
Automotive Parts and Sto	ores	2.50	2.50	2.50	2.50
Street Maintenance		8.30	8.30	8.30	9.30
Stormwater Maintenance		27.90	28.10	28.10	28.10
Solid Waste administrativ	ve services	5.70	5.90	5.90	5.60
Frontload Collection		13.00	13.00	13.00	13.80
Roll-Off Collection		6.50	6.50	6.50	6.00
Residential Automated C	urbside	12.00	13.00	13.00	13.00
Residential Bulk Curbside	e Service	11.00	11.00	11.00	11.00
Recycling		9.00	10.00	10.00	10.00
Total		144.83	148.33	148.33	149.33
Department Budget	Summary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	8,927,559	9,303,153	10,338,700	9,726,800	11,128,600
Operating	11,774,957	12,103,305	13,718,100	12,481,400	14,469,000
Capital	531,691	542,918	1,262,900	1,192,900	2,529,200
Othor	0	0	0	0	0

Department Budge	et Summary				
Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	8,927,559	9,303,153	10,338,700	9,726,800	11,128,600
Operating	11,774,957	12,103,305	13,718,100	12,481,400	14,469,000
Capital	531,691	542,918	1,262,900	1,192,900	2,529,200
Other	0	0	0	0	0
Total	21,234,206	21,949,376	25,319,700	23,401,100	28,126,800
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	4,445,490	4,572,831	5,835,100	5,365,500	5,491,000
Solid Waste	10,928,322	11,830,087	12,839,100	12,090,700	13,422,100
Stormwater	3,171,387	2,757,894	3,570,400	3,068,400	6,114,000
CGT	371,014	371,090	395,000	356,400	400,800
Wastewater	14,988	2,939	25,000	2,400	25,000
Golf Course	2,371	1,476	10,000	2,000	10,000
CRA	119	0	2,500	0	2,500
Fleet	2,300,515	2,413,059	2,642,600	2,515,700	2,661,400
Total	21,234,206	21,949,376	25,319,700	23,401,100	28,126,800



Administration Program

This program supervises the Facilities Management, Solid Waste, Fleet Management, and Streets and Drainage Divisions of the Public Works Department. Primary program functions include: operational planning, organizing, and directing of the various divisions, preparing the departmental budget, capital improvement program, annual reports, strategic plan, and coordination of operations with other city departments and the public.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	218,978	297,075	294,500	287,000	381,800
Operating	108,672	41,665	177,700	113,900	131,900
Capital	0	0	0	0	3000
Other	0	0	0	0	0
Total	327,651	338,740	472,200	400,900	516,700

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	327,651	338,740	472,200	400,900	516,700
Total	327,651	338,740	472,200	400,900	516,700

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	962,140	846,255	1,047,700	910,100	1,073,500
Operating	168,333	193,659	174,100	210,100	179,600
Capital	0	50,092	0	10,200	0
Other	0	0	0	0	0
Total	1,130,473	1,090,006	1,221,800	1,130,400	1,253,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,130,473	1,090,006	1,221,800	1,130,400	1,253,100
Total	1,130,473	1,090,006	1,221,800	1,130,400	1,253,100

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	959,452	1,001,609	1,000,400	1,025,000	1,087,500
Operating	662,078	551,586	780,000	603,400	765,500
Capital	62,478	99,210	275,000	275,000	0
Other	0	0	0	0	0
Total	1,684,008	1,652,406	2,055,400	1,903,400	1,853,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,655,540	1,644,182	2,000,400	1,889,700	1,798,000
Solid waste	6,495	1,785	12,500	1,800	12,500
Golf course	2,371	1,476	10,000	2,000	10,000
CRA	119	0	2,500	0	2,500
Wastewater	14,988	2,939	25,000	2,400	25,000
Fleet	4,495	2,024	5,000	7,500	5,000
Total	1,684,008	1,652,406	2,055,400	1,903,400	1,853,000



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	104,276	150,514	178,700	187,400	190,000
Operating	16,851	12,245	88,500	12,900	92,600
Capital	24,625	0	0	0	0
Other	0	0	0	0	0
Total	145,752	162,759	267,200	200,300	282,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	145,752	162,759	267,200	200,300	282,600
Total	145,752	162,759	267,200	200,300	282,600

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	0	0	0	0	0
Operating	928,473	846,172	915,000	863,900	915,000
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	928,473	846,172	915,000	863,900	915,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Fleet	928,473	846,172	915,000	863,900	915,000
Total	928,473	846,172	915,000	863,900	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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	747,869	867,149	987,700	951,200	1,036,800
Operating	446,570	517,802	533,800	507,600	494,100
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	1,194,438	1,384,951	1,521,500	1,458,800	1,530,900

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Fleet	1,194,438	1,384,951	1,521,500	1,458,800	1,530,900
Total	1,194,438	1,384,951	1,521,500	1,458,800	1,530,900

Automotive Parts and Stores Program

Within the Automotive Parts and Stores program, all costs are charged back to user departments for services rendered. The program provides major support 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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	156,547	168,185	174,100	171,700	183,100
Operating	16,561	11,728	27,000	13,800	27,400
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	173,108	179,913	201,100	185,500	210,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Fleet	173,108	179,913	201,100	185,500	210,500
Total	173,108	179,913	201,100	185,500	210,500



Street Maintenance Program

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	472,506	436,649	538,600	483,900	626,700
Operating	1,003,593	1,177,225	1,175,800	1,062,600	1,341,400
Capital	80,991	94,359	554,100	554,100	73,300
Other	0	0	0	0	0
Total	1,557,090	1,708,234	2,268,500	2,100,600	2,041,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,186,075	1,337,144	1,873,500	1,744,200	1,640,600
CGT	371,014	371,090	395,000	356,400	400,800
Total	1,557,090	1,708,234	2,268,500	2,100,600	2,041,400

Stormwater Maintenance Program

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

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	1,730,876	1,643,612	1,990,400	1,785,800	2,028,500
Operating	1,076,914	815,026	1,146,200	929,000	1,632,600
Capital	363,597	299,256	433,800	353,600	2,452,900
Other	0	0	0	0	0
Total	3,171,387	2,757,894	3,570,400	3,068,400	6,114,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Stormwater	3,171,387	2,757,894	3,570,400	3,068,400	6,114,000
Total	3,171,387	2,757,894	3,570,400	3,068,400	6,114,000

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	486,457	555,038	454,500	442,600	515,400
Operating	382,264	455,253	488,100	454,400	588,900
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	868,721	1,010,291	942,600	897,000	1,104,300

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Solid Waste	868,721	1,010,291	942,600	897,000	1,104,300
Total	868,721	1,010,291	942,600	897,000	1,104,300

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	866,556	974,127	971,300	1,066,700	1,043,300
Operating	2,171,496	2,389,680	2,347,500	2,137,700	2,621,000
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	3,038,053	3,363,807	3,318,800	3,204,400	3,664,300

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Solid Waste	3,038,053	3,363,807	3,318,800	3,204,400	3,664,300
Total	3,038,053	3,363,807	3,318,800	3,204,400	3,664,300



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	395,074	439,625	565,700	410,900	590,400
Operating	1,410,407	1,452,205	1,887,500	1,816,300	1,638,600
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,805,482	1,891,831	2,453,200	2,227,200	2,229,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Solid Waste	1,805,482	1,891,831	2,453,200	2,227,200	2,229,000
Total	1,805,482	1,891,831	2,453,200	2,227,200	2,229,000

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	713,370	881,073	870,600	1,004,100	927,800
Operating	1,737,688	1,848,647	1,972,100	2,035,500	2,256,800
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	2,451,059	2,729,720	2,842,700	3,039,600	3,184,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Solid Waste	2,451,059	2,729,720	2,842,700	3,039,600	3,184,600
Total	2,451,059	2,729,720	2,842,700	3,039,600	3,184,600

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	594,585	579,420	715,100	525,200	824,500
Operating	703,265	772,908	729,100	751,100	764,300
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,297,850	1,352,327	1,444,200	1,276,300	1,588,800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Solid Waste	1,297,850	1,352,327	1,444,200	1,276,300	1,588,800
Total	1,297,850	1,352,327	1,444,200	1,276,300	1,588,800

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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	518,871	462,822	549,400	475,200	619,300
Operating	941,791	1,017,504	1,275,700	969,200	1,019,300
Capital	NA	NA	NA	NA	NA
Other	0	0	0	0	0
Total	1,460,662	1,480,326	1,825,100	1,444,400	1,638,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Solid Waste	1,460,662	1,480,326	1,825,100	1,444,400	1,638,600
Total	1,460,662	1,480,326	1,825,100	1,444,400	1,638,600



Personnel by Department

					FY 2021 to FY 202
Full-Time	FY 2019	FY 2020	FY 2021	FY 2022	Changes
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	0.00	0.00	0.00	1.00	1.00
Public Works Business Manager	0.00	0.00	0.00	1.00	1.00
Facilities Manager	1.00	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	0.00	0.00	1.00	1.00	0.00
Construction Project Coordinator	2.00	2.00	1.00	1.00	0.00
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	0.00	-1.00
Customer Service Supervisor	0.00	0.00	0.00	1.00	1.00
Office Specialist	4.00	4.00	4.00	3.00	-1.00
Custodian	14.00	14.00	14.00	14.00	0.00
Fradesworker II	8.00	8.00	8.00	8.00	0.00
Fradesworker I	2.00	2.00	2.00	2.00	0.00
leet Inventory Specialist	1.00	1.00	1.00	1.00	0.00
leet 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
ead 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	0.00	0.00	0.00
Streets & Stormwater Supervisor	3.00	3.00	3.00	3.00	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)	27.00	27.00	27.00	28.00	1.00
Asset Management Data Coordinator	0.00	1.00	1.00	1.00	0.00
Asset Data Specialist	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	44.00	44.00	44.00	0.00
Solid Waste Manager	1.00	1.00	1.00	1.00	0.00
Solidwaste Supervisor	4.00	4.00	4.00	4.00	0.00
Assistant Solid Waste Manager	1.00	1.00	1.00	0.00	-1.00
Solid Waste Service Specialist	2.00	2.00	2.00	2.00	0.00
Part-Time					
Custodian	3.50	3.50	3.50	3.50	0.00
/ariable/Temporary					
Administrative Intern	0.33	0.33	0.33	0.33	0.00
Fleet Intern	0.00	0.50	0.50	0.50	0.00
Total	144.83	148.33	148.33	149.33	1.00





Department Summary

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

FY 2022 Strategic Initiatives

- Support community pride and engagement through neighborhood outreach events across the City.
- Provide green infrastructure improvements and expansion to further the City's goal of environmental sustainability including reducing chemicals, increasing native plantings and implementing innovative approaches to maintenance.
- Promote department facilities and programs that support physical activity and stress reduction to lead residents to a healthier lifestyle both mentally and physically.
- Offer branded childcare programs that stress the value of play as a developmental building block for a healthy community.
- Increase landscaping investment in the downtown area, including new tree surrounds and uplighting, decorative planters, median landscaping, and additional parks staff to maintain newly beautified areas.
- Utilize American Rescue Plan (ARP) funding to invest in upgrading and improving the infrastructure of both the Southwest Pool and Central Park Performing Arts Center, revitalizing these facilities.
- Investing in a new Community Survey to accurately identify unmet needs in our community and develop a plan to connect underserved populations with recreation programs and services.

Department Personnel Summary (FTE)							
Program	FY 2019	FY 2020	FY 2021	FY 2022			
Administration	8.34	8.45	8.45	9.85			
Recreation	72.73	74.29	74.29	75.47			
Parks	41.23	41.29	47.29	48.54			
Cultural Arts	8.25	9.33	9.83	9.83			
Total	130.55	133.36	139.86	143.69			

Department Budget Summary

Expenditures

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	6,516,823	6,966,009	8,066,100	7,331,400	8,368,300
Operating	5,636,744	4,428,433	6,559,000	5,236,300	6,524,800
Capital	583,829	845,404	8,021,900	1,847,400	4,392,300
Other	18,232	21,140	21,500	171,500	212,500
Total	12,755,628	12,260,986	22,668,500	14,586,600	19,497,900
Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	11,392,546	10,289,995	17,277,200	12,632,700	14,179,800
Lost	34,785	577,335	3,363,000	416,000	3,200,000
Golf Course	1,069,061	1,172,965	1,289,000	1,207,900	1,361,600
Tree	117,380	128,401	120,000	134,100	120,000
Parkland	0	0	400,000	0	400,000
Trust	141,857	92,289	219,300	195,900	236,500
Total	12,755,628	12,260,986	22,668,500	14,586,600	19,497,900

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	4,108,492	2,416,251	3,561,500	3,049,100	4,013,200
Cost Recovery	32%	20%	16%	21%	21%

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



Administration Division

The Administration division leads the department towards being the number one reason people want to visit and live in Largo by providing strategic direction, facilitating team collaboration and training, and engaging directly with the community through advocacy and special events.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	739,636	803,084	863,600	802,800	869,700
Operating	530,249	422,239	713,100	446,000	708,500
Capital	51,487	42,361	0	0	0
Other	0	0	0	150,000	190,000
Total	1,321,373	1,267,684	1,576,700	1,398,800	1,768,200

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,179,516	1,179,702	1,373,900	1,215,400	1,548,200
Trust	141,857	87,982	202,800	183,400	220,000
Total	1,321,373	1,267,684	1,576,700	1,398,800	1,768,200

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	95,150	68,981	78,000	28,300	35,300

Administration Program

The Administration program strengthens the community by providing leadership and direction to the department, ensuring recreation, cultural, and parks facilities and programming continually exceed expectations and create memorable experiences for residents and visitors.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	668,734	728,243	778,000	720,200	747,100
Operating	390,717	299,670	457,100	288,300	484,700
Capital	51487.02	42360.98	0	0	0
Other	0	0	0	150000	160000
Total	1,110,938	1,070,274	1,235,100	1,158,500	1,391,800

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,006,404	1,015,760	1,092,300	1,008,500	1,221,800
Trust	104,534	54,514	142,800	150,000	170,000
Total	1,110,938	1,070,274	1,235,100	1,158,500	1,391,800

Special Events Program

The Special Events program creates memorable experiences through City-sponsored events that provide Largo with a strong sense of community pride. Through partnership with community organizations, the program coordinates dozens of large-scale events in Largo Central Park and neighborhood events to provide both cultural and recreational programming supporting the City's vision of being the Community of Choice in Tampa Bay.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	70,902	74,841	85,600	82,600	122,600
Operating	139,533	122,569	256,000	157,700	223,800
Capital	0	0	0	0	0
Other	0	0	0	0	30000
Total	210,435	197,410	341,600	240,300	376,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	173,112	163,942	281,600	206,900	326,400
Trust	37,323	33,468	60,000	33,400	50,000
Total	210,435	197,410	341,600	240,300	376,400

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	95,150	68,981	78,000	28,300	35,300



Recreation Division

The Recreation division serves our community by promoting health and wellness, providing physical activity, and building social connections for participants of all ages and abilities. With locations through-out Largo's neighborhoods, the recreation division serves as the primary link between residents and positive engagement with city services and their community.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	3,117,166	3,152,952	3,797,000	3,438,300	3,902,000
Operating	2,807,056	2,325,279	3,371,200	2,826,200	3,793,000
Capital	146,303	278,797	3,518,000	756,200	3,490,000
Other	0	0	0	0	1,000
Total	6,070,525	5,757,028	10.686.200	7,020,700	11,186,000

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	4,973,786	4,345,188	6,183,700	5,384,300	6,610,900
Lost	27,679	234,568	3,200,000	416,000	3,200,000
Golf	1,069,061	1,172,965	1,289,000	1,207,900	1,361,600
Trust	0	4,307	13,500	12,500	13,500
Total	6 070 525	5 757 028	10 686 200	7 020 700	11 186 000

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	3,100,383	1,775,273	2,776,000	2,130,500	2,481,200
Golf	1,035,985	926,689	1,068,000	1,108,800	1,127,700
Total	4,136,369	2,701,962	3,844,000	3,239,300	3,608,900

Highland Family Aquatic Center

The Highland Family Aquatics Center is one of two pools operated by the Aquatics program providing opportunities for residents and guests to enjoy a variety of fun and safe recreational swim programs, camps, events, and competitive aquatic sports. The Highland Family Aquatic Center includes a lap pool and slides to provide swim and water play opportunities for the whole family.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	200,369	179,655	222,300	192,300	212,300
Operating	118,699	64,168	171,800	179,700	133,100
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	319,068	243,823	394,100	372,000	345,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	319,068	243,823	394,100	372,000	345,400
Total	319,068	243,823	394,100	372,000	345,400

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	0	0	0	0	0
Total	0	0	0	0	0



Southwest Pool

The Southwest Pool is one of two pools operated by the Aquatics program providing opportunities for residents and guests to enjoy a variety of fun and safe recreational swim programs, camps, events, and competitive aquatic sports. The Southwest Pool is a unique community asset featuring an Olympic-sized pool and diving towers serving the needs of both recreational and competitive youth and adult swimmers, divers, synchronized swimmers, and non-swimmers through aquatic instruction.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	209,715	151,321	202,000	186,200	234,700
Operating	131,841	144,643	147,000	139,100	170,800
Capital	0	0	0	0	0
Other	0	0	0	0	0
Total	341,556	295,965	349,000	325,300	405,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	341,556	295,965	349,000	325,300	405,500
Trust	0	0	0	0	0
Total	341,556	295,965	349,000	325,300	405,500

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	122,322	82,388	114,500	79,000	118,100
Total	122,322	82,388	114,500	79,000	118,100

Athletics Program

The Athletics program focuses on the athletic spirit of our community and improving the health and wellness of residents and visitors through team sports and athletic competition. The program organizes adult and youth competitive leagues and tournaments, training clinics, sports camps, and several annual races and events.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	79,992	82,499	107,200	95,100	103,700
Operating	193,737	199,106	255,700	223,500	328,700
Capital	57,065	23,723	3,518,000	310,000	3,315,000
Other	0	0	0	0	1,000
Total	330,794	305,328	3,880,900	628,600	3,748,400

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	330,794	301,021	667,400	616,100	534,900
Trust	0	4,307	13,500	12,500	13,500
Lost	0	0	3,200,000	0	3,200,000
Total	330.794	305.328	3.880.900	628.600	3.748.400

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	153,740	109,667	156,800	122,900	153,500



Community Center Program

The Largo Community Center creates life enhancing experiences at a low or reasonable cost for adult and senior patrons by offering quality recreational, educational, and socially interactive opportunities in a warm, friendly, and positive community environment. The Community Center features fitness instruction, clubs, classes, and art studios, and is also home to the Tutterow Dance Academy, providing youth in the community dance instruction and performance opportunities.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	474,798	473,584	540,600	503,800	569,600
Operating	720,471	502,295	803,900	534,000	807,900
Capital	0	20,506	0	11,200	0
Other	0	0	0	0	0
Total	1,195,269	996,385	1,344,500	1,049,000	1,377,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,195,269	996,385	1,344,500	1,049,000	1,377,500
Total	1,195,269	996,385	1,344,500	1,049,000	1,377,500

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	914,978	455,396	820,500	459,100	535,500

Highland Complex Program

Highland Recreation is a well-known regional destination that provides a friendly, convenient, and safe place for patrons of all ages to enjoy healthy and active recreation amenities. The entire family can engage in fun activities, learning, programs, classes and events together or independently. Highland offers a large fitness center and functional training room, two full size gymnasiums, a three-story indoor playground, game and party rooms, and has a variety of childcare programs and instructional classes available.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	953,100	1,032,032	1,230,600	1,150,700	1,289,200
Operating	533,287	388,541	698,700	583,600	1,039,900
Capital	31,064	60,882	0	416,000	10,000
Other	0	0	0	0	0
Total	1,517,451	1,481,455	1,929,300	2,150,300	2,339,100

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,517,451	1,420,573	1,929,300	1,734,300	2,339,100
Lost	0	60,882	0	416,000	0
Total	1,517,451	1,481,455	1,929,300	2,150,300	2,339,100

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,112,510	667,568	1,025,700	867,100	970,100



Southwest Complex and Tennis Center Program

The Southwest Complex and Tennis Center is an integral part of the surrounding neighborhood's identity. The center provides residents and visitors of all ages with a convenient and safe place to grow, exercise, and play through a wide range of instructional and fitness classes, childcare programs, and the center's premier clay tennis courts and athletic fields.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	729,365	701,364	940,200	805,400	934,700
Operating	509,786	386,059	559,200	463,200	508,800
Capital	58,175	173,686	0	19,000	165,000
Other	0	0	0	0	0
Total	1,297,327	1,261,108	1,499,400	1,287,600	1,608,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,269,647	1,087,422	1,499,400	1,287,600	1,608,500
Lost	27,679	173,686	0	0	0
Total	1,297,327	1,261,108	1,499,400	1,287,600	1,608,500

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	796,833	460,253	658,500	602,400	704,000

Golf Course Program

The Largo Golf Course provides visitors and residents with an affordable and fun golf experience that is both challenging and fast paced. Offering opportunities for individual, league, and tournament play, as well as instruction for all ages, this municipal executive course is set up to accommodate all skill levels from new golfers looking to learn the sport to experienced golfers looking for exercise and camaraderie. The course also offers fun new and inventive ways to enjoy the golf course, including footgolf and disc golf, regular events, a program room for hosting private functions and meetings, or enjoying refreshments at the clubhouse café.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	469,827	532,498	554,100	504,800	557,800
Operating	599,234	640,468	734,900	703,100	803,800
Capital	N/A	N/A	N/A	N/A	N/A
Other	0	0	0	0	0
Total	1,069,061	1,172,965	1,289,000	1,207,900	1,361,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Golf	1,069,061	1,172,965	1,289,000	1,207,900	1,361,600
Total	1.069.061	1.172.965	1,289,000	1.207.900	1.361.600

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Golf	1,035,985	926,689	1,068,000	1,108,800	1,127,700



Parks Division

The Parks division believes achieving the City's vision of being the Community of Choice in Tampa Bay starts with beautiful green spaces. Each program in the division is a steward of the City's precious natural resources, striving to protect and enhance our parks, athletic fields, roadway medians, trees, and public green spaces.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	2,192,911	2,505,288	2,849,400	2,580,600	2,977,200
Operating	1,743,431	1,315,274	1,739,600	1,497,600	1,356,500
Capital	355,559	524,245	4,299,900	831,200	902,300
Other	18,232	21,140	21,500	21,500	21,500
Total	4,310,134	4,365,948	8,910,400	4,930,900	5,257,500

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	4,185,648	3,894,780	8,224,400	4,796,800	4,734,500
Lost	7,106	342,767	163,000	0	0
Parkland	0	0	400,000	0	400,000
Trust	0	0	3,000	0	3,000
Tree	117,380	128,401	120,000	134,100	120,000
Total	4,310,134	4,365,948	8,910,400	4,930,900	5,257,500

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	140,511	81,932	115,000	92,700	103,500

Parks Administration and Technical Services Program

Parks Administration and Technical Services is responsible for assuring the highest standards of cleanliness, grounds maintenance, and operation of all city parks and public gathering areas, athletic fields, and roadway medians by providing long-term direction and supervision, training, purchasing, project management, and support for the division's programs and services.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	647,770	804,512	926,700	757,500	892,600
Operating	293,616	480,443	505,300	455,800	380,200
Capital	264,337	128,830	3,533,200	573,200	115,900
Other	0	0	0	0	0
Total	1,205,724	1,413,785	4,965,200	1,786,500	1,388,700

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,088,344	1,285,384	4,845,200	1,652,400	1,268,700
Tree	117,380	128,401	120,000	134,100	120,000
Total	1,205,724	1,413,785	4,965,200	1,786,500	1,388,700

Park Maintenance Program

The Parks Maintenance program promotes the City's sustainability initiatives, directly improving the air and water quality of the community by caring for, maintaining, and expanding the City's urban tree canopy and public green spaces.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	214,138	314,047	421,000	389,100	481,200
Operating	208,289	206,978	237,500	219,700	248,900
Capital	22,643	0	306,700	132,000	237,600
Other	0	0	0	0	0
Total	445.071	521.025	965.200	740.800	967.700

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	445,071	521,025	802,200	740,800	967,700
Lost	0	0	163,000	0	0
Total	445,071	521,025	965,200	740,800	967,700



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 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	206,338	0	0	0	0
Operating	526,668	20,260	0	0	0
Capital	7,106	-121	0	0	0
Other	0	0	0	0	0
Total	740.112	20.139	0	0	0

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	733,006	20,139	0	0	0
LOST	7,106	0	0	0	0
Total	740,112	20,139	0	0	0

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	2,500	500	0	0	0

Athletic Field & Irrigation Maintenance Program

The Athletic Field & Irrigation Maintenance program believes all residents and visitors should have access to safe and beautifully maintained green spaces. The program is dedicated to maintaining top-tier athletic fields and keeping the City's parks green and growing.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	491,377	704,338	769,000	732,100	814,500
Operating	165,572	150,860	186,100	158,200	175,100
Capital	24,110	1,217	10,000	21,000	60,000
Other	0	0	0	0	0
Total	681,059	856,415	965,100	911,300	1,049,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	681,059	856,415	965,100	911,300	1,049,600
Total	681,059	856,415	965,100	911,300	1,049,600

Largo Central Park Program

Largo Central Park is the City's most prominent landmark and the center of community activity and gatherings, living up to its reputation as the "Heart of Largo". This preeminent park serves as the primary locale for many of the City's special events, while also being a safe and beautiful place for residents, visitors, and their families to create memorable experiences.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	514,264	533,773	575,600	558,100	611,500
Operating	415,873	405,145	532,100	472,100	425,600
Capital	2,546	365,620	430,000	30,000	435,000
Other	18,232	21,140	21,500	21,500	21,500
Total	950,915	1,325,678	1,559,200	1,081,700	1,493,600

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	950,915	982,910	1,156,200	1,081,700	1,090,600
Parkland	0	0	400,000	0	400,000
Lost	0	342,767	0	0	0
Trust	0	0	3,000	0	3,000
Total	950,915	1,325,678	1,559,200	1,081,700	1,493,600

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	41,192	23,297	36,000	23,500	25,000



Nature Parks Program

The Nature Parks program believes the best way to support the City's sustainability and resiliency initiatives is to educate the public and visitors through programs and camps about Florida's natural resources - both flora and fauna - to explain how environmental issues affecting our planet can have local impacts, and how we can enjoy our natural environment for improving both physical and mental health while preserving resources for future generations.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	119,023	148,619	157,100	143,800	177,400
Operating	133,413	51,587	278,600	191,800	126,700
Capital	34,817	28,700	20,000	75,000	53,800
Other	0	0	0	0	0
Total	287,254	228,907	455,700	410,600	357,900

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	287,254	228,907	455,700	410,600	357,900
Total	287,254	228,907	455,700	410,600	357,900

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	96,819	58,135	79,000	69,200	78,500

Central Park Performing Arts Center Program

The Central Park Performing Arts Center believes everyone should have access to thought-provoking and creative programming that create lasting memories and reflects the diversity of the community. The center provides quality and affordable productions, classes, camps and both the center and adjacent Historic Feed Store, home of the local Largo history organization, provide a unique space for community and private gatherings.

Expenditures by Category

Category	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
Personnel	467,109	504,684	556,100	509,700	619,400
Operating	556,007	365,642	735,100	466,500	666,800
Capital	30,480	0	204,000	260,000	0
Other	0	0	0	0	0
Total	1,053,596	870,326	1,495,200	1,236,200	1,286,200

Expenditures by Fund

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	1,053,596	870,326	1,495,200	1,236,200	1,286,200
Trust	0	0	0	0	0
Total	1,053,596	870,326	1,495,200	1,236,200	1,286,200

Revenue

Fund	Actual FY 2019	Actual FY 2020	Budget FY 2021	Est. FY 2021	Budget FY 2022
General	867,598	559,046	670,500	825,900	1,428,500



Personnel by Department

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 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	5.00	5.00	0.00
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	4.00	4.00	0.00
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	5.00	6.00	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	0.00	-1.00
Artistic Supervisor	1.00	1.00	1.00	1.00	0.00
Technical 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	0.00	-1.00
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	3.00	3.00	0.00
Recreation Leader I	16.00	15.00	13.00	15.00	2.00
Horticulture Technician	4.00	4.00	4.00	5.00	1.00
Irrigation 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	20.00	21.00	1.00

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2021 to FY 2022 Changes
Part-Time					
Recreation Leader II	0.00	0.00	0.00	0.50	0.50
Recreation Leader I	10.35	11.35	11.35	10.85	-0.50
Recreation System Specialist	0.50	0.50	0.50	0.50	0.00
Life Guard	0.87	0.87	0.87	1.00	0.13
Office Assistant	2.05	2.05	2.05	1.55	-0.50
Office Specialist	0.50	0.50	0.50	0.00	-0.50
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	2.40	0.25
Grounds Maintenance Worker	3.54	3.04	2.04	2.04	0.00
Administrative Assistant	0.00	0.00	0.00	1.00	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	6.47	0.45
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	143.69	3.83



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 relation to the internal and external value of the positions, as approved by the City Manager. In addition, some positions have been reclassified due to changes in position responsibilities. Incumbents in these classifications will receive a one-time 2% pay adjustment for each range adjustment made in the pay plan. If the employee is not at the minimum of the range, the employee will be brought to the minimum of the new range.

External Pay Equity

The FY 2022 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 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 2022 have been established to provide employees with the opportunity to purchase dental insurance, vision insurance, life insurance and/or additional retirement savings.

Vehicle Usage

Employees who are required to regularly drive a personal vehicle in the performance of regular work assignments or City-related business may be eligible, at the discretion of the City Manager, for a bi-weekly car allowance up to a maximum of \$200. Employees who use personal vehicles on an incidental basis may be eligible for mileage reimbursement at the current IRS allowable rate.

Non-Represented Position Classification Groups

Executive Management (X)

Job titles classified in the **Executive Management (X)** group provide overall leadership for the management of the City in its entirety, under the direction of the City Manager. This group includes all members of the City's Executive Leadership Team (Directors and Assistant City Manager).

Senior Management (M)

Job titles classified in the **Senior Management (M)** group coordinate, lead and manage larger functions or divisions within individual departments.

Supervisory (S)

Job titles classified in the **Supervisory (S)** group are professional positions that have supervisory responsibilities and oversight of work teams, often providing assistance to Senior Management positions.

Professional

Job titles classified in the **Professional (P)** group are professional positions that do not have direct supervisory responsibilities as the main purpose of their position.

Team Member (TM)

Job titles classified in the **Team Member (TM)** group typically work on a part-time basis or are temporary/short-term positions with the ability to return on an annual basis. Positions in this group are eligible for longevity recognition, service awards, gift cards, 457 contributions, flu shots, 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
- International Association of Firefighters (IAFF) Firefighter/EMTs, Firefighter/Paramedics, and Fire Lieutenants
- Police Benevolent Association (PBA) Police Officers and Police Sergeants
- International Association of Firefighters Supervisory Unit (IAFF) District Chiefs and Assistant Chiefs
- Police Benevolent Association Supervisory Unit (PBA) Police Lieutenants

Current Contract Terms

- IAFF October 7, 2018 September 30, 2021 (Currently in Labor Negotiations)
- 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, 2021

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
City Commission	CC01	Mayor	-	-	-	\$25,811.50
City Commission	CC02	Commissioner	-	-	-	\$17,209.40
City Manager	CM01	City Manager	-	-	-	\$187,283.20
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
Executive Mgmt	X01	Assistant Public Works Director	\$35.73	\$57.16	\$74,318.00	\$118,893.00
Executive Mgmt	X01	Assistant Recreation, Parks & Arts 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

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
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
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



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
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
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	IT GIS 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	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

Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Supervisory	S02	Childrens Program Supervisor	\$21.53	\$34.46	\$44,782.00	\$71,677.00
Supervisory	S02	Customer Service 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
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	\$32.05	\$41,662.00	\$66,664.00
Professional	P10	IT Senior Engineer	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Professional	P10	Management Analyst III	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Professional	P10	Principal Planner	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Professional	P10	Senior Engineer	\$28.76	\$46.01	\$59,821.00	\$95,701.00
Professional	P09	Asset Management Data Coordinator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Community Engagement Administrator	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Engineer II	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Human Resources Business Partner, Senior	\$26.75	\$42.80	\$55,640.00	\$89,024.00
Professional	P09	Intergovernmental Relations Coordinator	\$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
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	\$82,826.00



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
Professional	P08	Housing Grants Specialist	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Human Resources Analyst, 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	Public Information Coordinator	\$24.89	\$39.82	\$51,771.00	\$82,826.00
Professional	P08	Public Works Business Manager	\$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
Professional	P08	Streets & Stormwater Maintenance Coordinator	\$24.89	\$39.82	\$51,771.00	\$82,826.00
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 Endpoint Administrator	\$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

Salary			Hourly	Hourly	Annual	
Schedule	Grade	Job Title	Min	Max	Min	Annual Max
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	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	Legislative Aide	\$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	Asset Data Specialist	\$17.33	\$27.74	\$36,046.00	\$57,699.00
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
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



Salary	01.	L.L. Tal.	Hourly	Hourly	Annual	A
Schedule	Grade	Job Title	Min	Max	Min	Annual Max
Team Member	TM08	Management Fellow	\$20.00	\$20.00	-	-
Team Member	TM07	Fleet Technician Intern	\$18.00	\$18.00	-	-
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	\$10.25	\$13.33	-	-
Team Member	TM01	Intern - High School Student	\$10.00	\$13.00	-	-
Team Member	TM01	Snack Bar Attendant	\$10.00	\$13.00	-	-
CWA	CWA11	Environmental Specialist, Senior	\$22.93	\$33.42	\$47,694.40	\$69,513.60
CWA	CWA11	Fleet Technician II	\$22.93	\$33.42	\$47,694.40	\$69,513.60
CWA	CWA10	Building Inspector	\$21.84	\$31.83	\$45,427.20	\$66,206.40
CWA	CWA10	Solid Waste Driver III	\$21.84	\$31.83	\$45,427.20	\$66,206.40
CWA	CWA09	Construction Project Coordinator	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA09	Engineering Technician III	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA09	Environmental Specialist II	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA09	Fleet Technician I	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA09	Solid Waste Driver II	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA09	Treatment Plant Operator A	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA09	Utilities Mechanic III	\$20.80	\$30.30	\$43,264.00	\$63,024.00

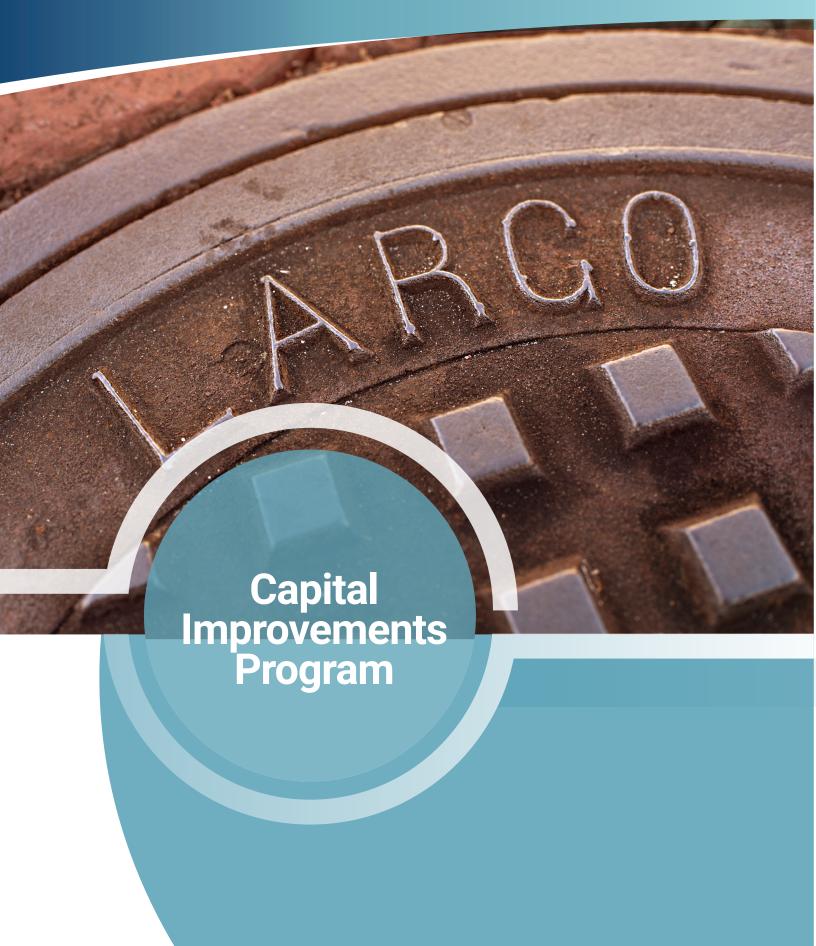
Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
CWA	CWA09	Wastewater Instrumentation Technician	\$20.80	\$30.30	\$43,264.00	\$63,024.00
CWA	CWA08	Aquatics Facility Coordinator	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA08	Engineering Inspector	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA08	Engineering Technician II	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA08	Facility Maintenance Coordinator	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA08	Solid Waste Driver I	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA08	Treatment Plant Operator B	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA08	Utilities Mechanic II	\$19.82	\$28.85	\$41,225.60	\$60,008.00
CWA	CWA07	Code Officer	\$18.88	\$27.49	\$39,270.40	\$57,179.20
CWA	CWA07	Engineering Technician I	\$18.88	\$27.49	\$39,270.40	\$57,179.20
CWA	CWA07	Environmental Specialist I	\$18.88	\$27.49	\$39,270.40	\$57,179.20
CWA	CWA06	Biosolids Operator	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Graphic Designer	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Grounds Equipment Mechanic	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Inventory Control Coordinator	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Laboratory Technician	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Multimedia Technician	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Reclaimed Distribution Technician, Senior	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Streets & Stormwater Technician, Senior	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Technical Equipment Operator, Senior	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Telecommunicator	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Tradesworker II	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Traffic Sign & Marking Technician	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Treatment Plant Operator C	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Utilities Mechanic I	\$17.99	\$26.17	\$37,419.20	\$54,433.60
CWA	CWA06	Wastewater Collection Technician, Senior	\$17.99	\$26.17	\$37,419.20	\$54,433.60



Salary Schedule	Grade	Job Title	Hourly Min	Hourly Max	Annual Min	Annual Max
CWA	CWA05	Board Support Specialist	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA05	Horticulture Technician	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA05	Irrigation Technician	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA05	Reclaimed Distribution Technician II	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA05	Streets & Stormwater Technician II	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA05	Technical Equipment Operator II	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA05	Wastewater Collection Technician II	\$17.11	\$24.93	\$35,588.80	\$51,854.40
CWA	CWA04	Arborist II	\$16.30	\$23.76	\$33,904.00	\$49,420.80
CWA	CWA04	Recreation System Specialist	\$16.30	\$23.76	\$33,904.00	\$49,420.80
CWA	CWA04	Seniors Program Specialist	\$16.30	\$23.76	\$33,904.00	\$49,420.80
CWA	CWA04	Spray Technician	\$16.30	\$23.76	\$33,904.00	\$49,420.80
CWA	CWA04	Tradesworker I	\$16.30	\$23.76	\$33,904.00	\$49,420.80
CWA	CWA03	Arborist I	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Fleet Inventory Specialist	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Permit Technician	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Property & Evidence Specialist	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Reclaimed Distribution Technician I	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Records Technician	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Recreation Leader II	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Recreation Office Coordinator	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Streets & Stormwater Technician I	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Technical Equipment Operator I	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Treatment Plant Operator Trainee	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA03	Wastewater Collection Technician I	\$15.52	\$22.63	\$32,281.60	\$47,070.40
CWA	CWA02	Office Specialist	\$14.78	\$21.55	\$30,742.40	\$47,070.40
CWA	CWA02	Production Assistant	\$14.78	\$21.55	\$30,742.40	\$47,070.40
CWA	CWA02	Reclaimed Distribution Technician Trainee	\$14.78	\$21.55	\$30,742.40	\$47,070.40

Salary	01	1.1.79	Hourly	Hourly	Annual	A
Schedule	Grade	Job Title	Min	Max	Min	Annual Max
CWA	CWA02	Streets & Stormwater Technician Trainee	\$14.78	\$21.55	\$30,742.40	\$47,070.40
CWA	CWA02	Technical Assistant	\$14.78	\$21.55	\$30,742.40	\$47,070.40
CWA	CWA02	Technical Equipment Operator Trainee	\$14.78	\$21.55	\$30,742.40	\$47,070.40
CWA	CWA02	Wastewater Collection Technician Trainee	\$14.78	\$21.55	\$30,742.40	\$47,070.40
CWA	CWA01	Accounting Clerk	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Courier	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Custodian	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Event Assistant	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Grounds Maintenance Worker	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Library Assistant	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Library Security Guard	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Lifeguard	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Office Assistant	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Pro Shop Clerk	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Recreation Leader I	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Service Worker	\$14.09	\$20.51	\$29,307.20	\$42,660.80
CWA	CWA01	Solid Waste Service Specialist	\$14.09	\$20.51	\$29,307.20	\$42,660.80
Police Cadet	PC01	Police Cadet	\$23.65	\$23.65	-	-
Reserve School			4	4		
Resource Officer	SRO01	Reserve School Resource Officer	\$27.65	\$27.65	-	-
PBA	PBA02	Police Sergeant	\$42.72	\$49.37	\$88,857.60	\$102,689.60
PBA	PBA01	Police Officer	\$27.65	\$40.69	\$57,512.00	\$84,635.20
PBA - Supv.	PBAS01	Police Lieutenant	\$50.02	\$54.93	\$104,041.60	\$114,254.40
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 *	\$29.69	\$40.24	\$77,667.10	\$105,280.32
IAFF - Supv.	IAAFC01	Assistant Fire Chief	\$37.34	\$50.62	\$77,667.10	\$105,280.32

*2616 hours annually



FY 2022 - 2026 CAPITAL IMPROVEMENTS PROGRAM

The City Charter requires the City Manager to prepare and submit a Capital Improvements Program (CIP) to the City Commission by April 1 of each year, for the five-year period beginning the subsequent fiscal year. The City Commission is required to adopt a proposed CIP by June 1.

The budget includes CIP projects for the five-year period of FY 2022 – FY 2026 totaling \$214,892,900 of which \$100,510,300 is planned for FY 2022.

In accordance with Generally Accepted Accounting Principles, the City budgets capital items as current expenditures in the governmental funds. In the enterprise and internal service funds, the City lists capital items for informational purposes only and does not include them in the expenditure accounts. Instead, current accounting practice expenses them as depreciation in the operating budget. This accounting method spreads the cost of the capital asset over the life of the item rather than only accounting for it in the first year acquired.

The CIP neither appropriates funds nor authorizes projects; it is a multi-year planning document for significant capital projects, defined as those costing at least \$250,000 in total and a life of at least three years. Some of the projected expenditures on the following pages show costs less than \$250,000; however, the project spanning multiple years totals \$250,000 or more. Since 1997, the City also includes major maintenance projects and computer software purchases in the CIP due to their operational and financial significance, even though, from an accounting perspective, they are not capital expenditures.

In many cases, the most important component of a capital spending decision is not the initial acquisition cost, but the operating impact on the annual budget over the useful life of the asset. Each project in the FY 2022 – FY 2026 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 2022 - FY2026 CIP Project Changes Since Proposed CIP

Project Name	Description of Change	Fund	FY 2022 Impact	Total CIP Impact
Police Body-Worn Cameras	Cost Increase/Shifted from FY 25 to FY 22	General	607,300	1,994,000
Community Streets - 20th St. NW (PC05)	Deferred Construction/Cost Increase/Change Funding Allocation	LOST	1,626,000	1,626,000
Community Streets - Rosery Rd NE (2) (PC04/PC10)	Adjust Funding Split; Reduce CEI Costs	Multiple	-	(480,000)
Cross Bayou Joint Pinellas County Stormwater Project	New Joint Project; Funded	LOST	593,000	3,070,400
Office 365 & Windows Delivery - Phase 1	Reduce Funding FY 22	General	(160,000)	(160,000)
Fire Station Reconstruction Program	Cost Increase	LOST	500,000	1,500,000
Downtown City Hall & Parking Garage	Cost Increase/Revised Funding Split/Bond Proceeds Added	Multiple	59,150,000	62,471,600
Stormwater Program Expansion	New Project; Funded	Multiple	700,000	1,650,000
Central Park Performing Arts Center Maintenance	Funding changed from General Fund to ARP Fund	ARP COVID Recovery	650,000	650,000
Bayhead Complex and Action Park Reconstruction	Funded in FY 22	LOST	3,200,000	3,200,000
Data Network Switch	Cost increase in FY 22	General	440,000	440,000
Total Net Impact			67,306,300	75,962,000

City of Largo, Florida

FY 2022 - 2026 Capital Improvement Program

Project Prioritization Criteria

The City of Largo is continuing to evolve our prioritization criteria for capital projects. A new, simpler set of criteria were developed for the FY 2022-2026 CIP process that align with existing budget prioritization processes and are clear and relevant to both internal and external stakeholders. The new criteria allow for flexibility of input from various stakeholder groups unique to each project and allow projects to be prioritized equally both within and across portfolios. Projects previously funded and approved were re-scored with the highest priority level to reflect their inclusion in the CIP.

(4) Imperative

This project is a "must do" based on various criteria considered by stakeholders. It was deemed imperative based on prioritization of:

- Alignment with multiple strategic plan goals
- Combined impact on the organization, community, and strategic direction of the City
- Regulatory considerations
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.

(3) Essential

This project is a "should do" based on various criteria considered by stakeholders. It was deemed essential based on prioritization of:

- Alignment with multiple strategic plan goals
- Combined impact on the organization, community, and strategic direction of the City
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.

(2) Important

This project is a "could do" based on various criteria considered by stakeholders. It was deemed important based on prioritization of:

- Alignment with one or more strategic plan goals
- Potential impact on the organization, community, or strategic direction of the City
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.

(1) Desirable

This project is a "would like to do" based on various criteria considered by stakeholders. It was deemed desirable based on prioritization of:

- Alignment with a strategic plan goal
- Potential impact on the organization, community, or strategic direction of the City
- Stakeholder feedback surrounding issues of sustainability and resilience; asset management and risk
 criticality; equity and inclusion; and/or other stakeholder interests relevant to the project.



Summary by Project Type

Project Type	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Facilities Projects	\$68,657,200	\$4,002,200	\$3,486,400	\$3,746,400	\$8,006,000	\$87,898,200
Mobility Projects	\$6,762,000	\$5,543,000	\$8,911,000	\$4,054,000	\$3,771,000	\$29,041,000
Public Safety Projects	\$1,026,500	\$607,300	\$607,300	\$607,300	\$609,100	\$3,457,500
Recreation Projects	\$200,000	\$80,000	\$129,000	\$100,000	\$0	\$509,000
Stormwater Projects	\$2,931,300	\$4,441,200	\$7,190,700	\$1,366,500	\$500,000	\$16,429,700
Technology Projects	\$4,895,900	\$1,411,000	\$1,265,300	\$1,546,400	\$1,246,400	\$10,365,000
Vehicles	\$10,347,400	\$7,307,200	\$5,292,900	\$11,294,100	\$6,538,600	\$40,780,200
Wastewater Projects	\$5,690,000	\$8,279,500	\$4,299,200	\$5,334,200	\$2,809,400	\$26,412,300
Grand Total	\$100,510,300	\$31,671,400	\$31,181,800	\$28,048,900	\$23,480,500	\$214,892,900

Summary by Project Fund

Fund	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
(001) General Fund	\$6,608,400	\$6,326,400	\$5,071,100	\$5,045,900	\$5,570,400	\$28,622,200
(101) Transportation Impact Fee (TIF) District 7	\$638,000	\$0	\$0	\$0	\$0	\$638,000
(105) Multimodal Impact Fee District 7	\$0	\$4,000	\$1,387,000	\$100,000	\$0	\$1,491,000
(106) Multimodal Impact Fee District 7A	\$0	\$0	\$500,000	\$0	\$0	\$500,000
(112) Tree Impact Fee Fund	\$28,000	\$217,000	\$20,000	\$0	\$0	\$265,000
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$2,884,000	\$1,350,000	\$550,000	\$550,000	\$5,334,000
(130) County Gas Tax (CGT) Fund	\$626,000	\$789,000	\$1,854,000	\$846,000	\$589,000	\$4,704,000
(131) Construction Services Fund	\$1,506,400	\$346,800	\$304,600	\$344,400	\$309,600	\$2,811,800
(132) Stormwater Fund	\$4,228,700	\$4,833,100	\$2,557,700	\$3,393,100	\$3,503,000	\$18,515,600
(133) Local Option Sales Tax (LOST) Fund	\$17,406,500	\$8,175,200	\$11,649,500	\$8,439,500	\$9,075,100	\$54,745,800
(134) ARP COVID Recovery Fund	\$1,250,000	\$0	\$0	\$0	\$0	\$1,250,000
(303) City Hall Fund	\$58,100,000	\$0	\$0	\$0	\$0	\$58,100,000
(401) Wastewater Operations Fund	\$6,779,500	\$6,646,500	\$5,072,200	\$6,396,600	\$3,189,100	\$28,083,900
(405) Solid Waste Fund	\$2,636,800	\$1,399,200	\$1,362,900	\$2,933,400	\$694,300	\$9,026,600
(408) Golf Course Fund	\$0	\$50,200	\$52,800	\$0	\$0	\$103,000
(501) Fleet Services	\$702,000	\$0	\$0	\$0	\$0	\$702,000

ADOPTED ANNUAL BUDGET FY 2022

Project Summary by Category

Project Type	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Facilities Projects	Bayhead Complex and Action Park Reconstruction	4	\$3,200,000	\$0	\$0	\$0	\$0
	Central Park Performing Arts Center Maintenance	4	\$650,000	\$0	\$0	\$0	\$0
	Elevator Renovations	4	\$0	\$204,800	\$0	\$0	\$0
	Environmental Services Operations Building Solar Panel Installation and Roof Rehabilitation	2	\$260,000	\$0	\$0	\$0	\$0
	Fire Station Reconstruction Program	4	\$4,000,000	\$0	\$0	\$500,000	\$4,500,000
	Fleet Fuel Tank Replacement	4	\$702,000	\$0	\$0	\$0	\$0
	Library Chiller Replacement	4	\$0	\$400,000	\$0	\$0	\$0
	Municipal Center & Public Parking Garage	4	\$59,783,200	\$3,306,400	\$3,246,400	\$3,246,400	\$3,246,400
	Parking Lot Resurfacing, Multiple Sites	4	\$62,000	\$91,000	\$240,000	\$0	\$259,600
Facilities Projects Total		N/A	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Mobility Projects	Annual Pavement Rehabilitation Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Clearwater/Largo Road Multimodal Improvements	4	\$0	\$150,000	\$800,000	\$0	\$0
	Community Streets - 20th St NW	4	\$1,626,000	\$0	\$0	\$0	\$0
	Community Streets - Gladys St (PC03)	4	\$1,710,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$1,459,000	\$0	\$7,177,000	\$0	\$0
	Downtown Community Streets - 4th St NW	4	\$251,000	\$1,128,000	\$0	\$0	\$0
	Neighborhood Roadway – East Rosery Rd (SL02)	4	\$0	\$184,000	\$0	\$1,316,000	\$0
	Neighborhood Roadways - 112TH Ave (TR81)	4	\$0	\$0	\$440,000	\$0	\$2,266,000
	Neighborhood Roadways - 127th Ave N (TR03)	4	\$0	\$3,560,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	4	\$0	\$0	\$244,000	\$0	\$1,255,000
	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$0	\$821,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$0	\$271,000	\$0	\$1,396,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$1,466,000	\$0	\$0	\$0	\$0
	Safe Routes to School Grant - Mildred Helms Elementary School Area	4	\$0	\$0	\$0	\$271,000	\$0
Mobility Projects Total		N/A	\$6,762,000	\$5,543,000	\$8,911,000	\$4,054,000	\$3,771,000





Project Type	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Public Safety Projects	Police Officers' Body Worn Cameras	4	\$607,300	\$607,300	\$607,300	\$607,300	\$609,100
	Public Safety Staffing Plan	4	\$419,200	\$0	\$0	\$0	\$0
Public Safety Projects Total		N/A	\$1,026,500	\$607,300	\$607,300	\$607,300	\$609,100
	Fancing Daylessmant moultivess			•	• •		
Recreation Projects	Fencing Replacement, multi-year	4	\$115,000	\$80,000	\$100,000	\$100,000	\$0
	Playground Replacement	4	\$85,000	\$0	\$29,000	\$0	\$0
Recreation Projects Total		N/A	\$200,000	\$80,000	\$129,000	\$100,000	\$0
Stormwater Projects	Allens Creek Best Management Practices Implementation	4	\$0	\$0	\$0	\$466,000	\$0
	Alum Replacement Alternative Evaluation	4	\$0	\$0	\$0	\$200,000	\$0
	Annual Stormwater Pipe Replacement Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Church Creek Drainage Improvements Phase II and III	4	\$0	\$0	\$1,750,000	\$175,000	\$0
	Clearwater Largo Rd Best Management Practices	4	\$406,300	\$0	\$0	\$0	\$0
	Cross Bayou Best Management Practices Intergovernmental Project	4	\$593,000	\$1,348,200	\$1,103,700	\$25,500	\$0
	Neighborhood Streets – Pocahontas Dr (TR16)	4	\$0	\$879,000	\$3,837,000	\$0	\$0
	Starkey Road Basin Best Management Practices Implementation	4	\$864,000	\$0	\$0	\$0	\$0
	Stormwater Asset Management Priorities	4	\$700,000	\$200,000	\$250,000	\$250,000	\$250,000
	Venetian Gardens Drainage Improvements	4	\$118,000	\$1,764,000	\$0	\$0	\$0
Stormwater Projects Total		N/A	\$2,931,300	\$4,441,200	\$7,190,700	\$1,366,500	\$500,000
Technology Projects	Computer Server Replacement	4	\$135,000	\$150,000	\$120,000	\$300,000	\$0
	Data Network Switch Replacement	4	\$440,000	\$0	\$0	\$0	\$0
	Enterprise Land Management System Replacement	4	\$1,500,100	\$375,100	\$375,100	\$375,100	\$375,100
	Office 365 & Windows Delivery - Phase I	4	\$770,800	\$885,900	\$770,200	\$871,300	\$871,300
	Police Software System Replacement	4	\$2,050,000	\$0	\$0	\$0	\$0
Technology Projects Total		N/A	\$4,895,900	\$1,411,000	\$1,265,300	\$1,546,400	\$1,246,400

ADOPTED ANNUAL BUDGET FY 2022

Project Type	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Vehicles	Community Development Vehicles	4	\$105,300	\$37,200	\$107,100	\$76,300	\$89,700
	Engineering Services Vehicles	4	\$0	\$0	\$32,900	\$104,400	\$125,500
	Environmental Services Vehicles	4	\$665,000	\$566,500	\$364,500	\$871,900	\$233,800
	Fire Rescue Vehicles	4	\$1,871,300	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000
	IT Vehicles	4	\$0	\$0	\$41,400	\$57,800	\$0
	Mobile Command Vehicle Replacement	3	\$950,000	\$0	\$0	\$0	\$0
	Police Vehicles	4	\$1,559,000	\$1,353,500	\$2,004,500	\$1,966,700	\$2,195,100
	Public Works Vehicles	4	\$4,856,500	\$3,777,800	\$1,867,800	\$4,562,500	\$1,941,300
	RPA Vehicles	4	\$340,300	\$280,200	\$331,700	\$261,500	\$507,200
Vehicles Total		N/A	\$10,347,400	\$7,307,200	\$5,292,900	\$11,294,100	\$6,538,600
Wastewater Projects	20th Street SW Sanitary Sewer Siphon Replacement	3	\$0	\$0	\$300,000	\$0	\$1,500,000
	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$0	\$300,000
	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$0	\$300,000
	Lift Station 24 Force Main Replacement	4	\$0	\$0	\$0	\$145,000	\$600,000
	Lift Station 26 Service Area Inflow & Infiltration Bromide Abatement	3	\$2,000,000	\$0	\$0	\$0	\$0
	Lift Station 30 Elimination	4	\$0	\$0	\$0	\$85,000	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	4	\$3,600,000	\$175,000	\$1,400,000	\$0	\$0
	LS 3 Service Area I&I Abatement	4	\$0	\$300,000	\$2,500,000	\$0	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$5,360,000	\$0	\$0	\$0
	Wastewater Collection System Flow Monitoring	4	\$90,000	\$944,500	\$99,200	\$104,200	\$109,400
	WWRF Non-Surface Water Effluent Disposal Project	4	\$0	\$1,500,000	\$0	\$5,000,000	\$0
Wastewater Projects Total		N/A	\$5,690,000	\$8,279,500	\$4,299,200	\$5,334,200	\$2,809,400
Grand Total		N/A	\$100,510,300	\$31,671,400	\$31,181,800	\$28,048,900	\$23,480,500



Project Summary by Fund

Fund	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
(001) General Fund	Community Development Vehicles	4	\$33,500	\$0	\$107,100	\$41,500	\$89,700
	Computer Server Replacement	4	\$105,000	\$150,000	\$120,000	\$300,000	\$0
	Data Network Switch Replacement	4	\$440,000	\$0	\$0	\$0	\$0
	Elevator Renovations	4	\$0	\$204,800	\$0	\$0	\$0
	Engineering Services Vehicles	4	\$0	\$0	\$0	\$104,400	\$0
	Enterprise Land Management System Replacement	4	\$93,800	\$93,800	\$93,800	\$93,800	\$93,800
	Fencing Replacement, multi-year	4	\$115,000	\$80,000	\$100,000	\$100,000	\$0
	IT Vehicles	4	\$0	\$0	\$41,400	\$57,800	\$0
	Library Chiller Replacement	4	\$0	\$400,000	\$0	\$0	\$0
	Municipal Center & Public Parking Garage	4	\$1,683,200	\$2,756,400	\$2,696,400	\$2,696,400	\$2,696,400
	Office 365 & Windows Delivery - Phase I	4	\$601,200	\$716,300	\$630,600	\$701,700	\$701,700
	Parking Lot Resurfacing, Multiple Sites	4	\$62,000	\$91,000	\$240,000	\$0	\$259,600
	Playground Replacement	4	\$85,000	\$0	\$29,000	\$0	\$0
	Police Officers' Body Worn Cameras	4	\$607,300	\$607,300	\$607,300	\$607,300	\$609,100
	Police Software System Replacement	4	\$2,050,000	\$0	\$0	\$0	\$0
	Police Vehicles	4	\$40,000	\$50,000	\$55,000	\$50,000	\$55,000
	Public Safety Staffing Plan	4	\$278,800	\$0	\$0	\$0	\$0
	Public Works Vehicles	4	\$73,300	\$946,800	\$71,600	\$31,500	\$557,900
	RPA Vehicles	4	\$340,300	\$230,000	\$278,900	\$261,500	\$507,200
(001) General Fund Tota	l	N/A	\$6,608,400	\$6,326,400	\$5,071,100	\$5,045,900	\$5,570,400
(101) Transportation Impact Fee (TIF) District	Community Streets - 20th St NW	4	\$334,000	\$0	\$0	\$0	\$0
7	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$304,000	\$0	\$0	\$0	\$0
(101) Transportation Impact Fee (TIF) District							
7 Total		N/A	\$638,000	\$0	\$0	\$0	\$0
(105) Multimodal	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$0	\$1,387,000	\$0	\$0
Impact Fee District 7	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$0	\$77,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$0	\$4,000	\$0	\$23,000	\$0
(105) Multimodal Impact Fee District 7							
Total		N/A	\$0	\$4,000	\$1,387,000	\$100,000	\$0

ADOPTED ANNUAL BUDGET FY 2022

	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
(106) Multimodal	O		۸٥	۸٥	A F00.000	40	40
•	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$0	\$0	\$500,000	\$0	\$0
(106) Multimodal	Downtown Community Streets - 4th St NW	4	\$0	\$0	\$0	\$0	\$0
Impact Fee District 7A							
Total		N/A	\$0	\$0	\$500,000	\$0	\$0
(112) Tree Impact Fee	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$1,000	\$0	\$20,000	\$0	\$0
Fund I	Downtown Community Streets - 4th St NW	4	\$27,000	\$118,000	\$0	\$0	\$0
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$99,000	\$0	\$0	\$0
(112) Tree Impact Fee Fund Total		N/A	\$28,000	\$217,000	\$20,000	\$0	\$0
(128) West Bay Drive Community Redevelopment District		·					
,	Clearwater/Largo Road Multimodal Improvements	4	\$0	\$150,000	\$800,000	\$0	\$0
	Municipal Center & Public Parking Garage	4	\$0	\$550,000	\$550,000	\$550,000	\$550,000
Drive Community	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$2,184,000	\$0	\$0	\$0
Redevelopment District (WBD-CRD) Fund Total		N/A	\$0	\$2,884,000	\$1,350,000	\$550,000	\$550,000
(130) County Gas Tax	O	4	4000 000	40	41 700 000	۸٥	۸۵
, ,	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$382,000	\$0	\$1,739,000	\$0	\$0
	Downtown Community Streets - 4th St NW	4	\$0 \$0	\$0 \$0	\$0 \$115,000	\$0 \$0	\$0 \$589,000
	Neighborhood Roadways - 112TH Ave (TR81) Neighborhood Roadways - Regina Dr (TR14)	4	\$0 \$0	\$0 \$0	\$115,000	\$572,000	\$369,000
	Neighborhood Roadways - Regina Dr (TR74) Neighborhood Roadways - Stratford Dr (TR72)	4	\$0 \$0	\$53,000	\$0	\$372,000	\$0 \$0
	Neighborhood Roadways - Strattord br (11772)	4	\$244,000	\$33,000	\$0	\$274,000	\$0
	Venetian Gardens Drainage Improvements	4	\$0	\$736,000	\$0	\$0	\$0
(130) County Gas Tax (CGT) Fund Total	J	N/A	\$626,000	\$789,000	\$1,854,000	\$846,000	\$589,000
(131) Construction		- 40.5	+ = = = = = = = = = = = = = = = = = = =	4. 5.1000	+ -	Ţ	+
` ,	Community Development Vehicles	4	\$71,800	\$37,200	\$0	\$34,800	\$0
1	Enterprise Land Management System Replacement	4	\$1,406,300	\$281,300	\$281,300	\$281,300	\$281,300
(Office 365 & Windows Delivery - Phase I	4	\$28,300	\$28,300	\$23,300	\$28,300	\$28,300
(131) Construction Services Fund Total		N/A	\$1,506,400	\$346,800	\$304,600	\$344,400	\$309,600





Fund	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
(132) Stormwater Fund	Annual Stormwater Pipe Replacement Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Church Creek Drainage Improvements Phase II and III	4	\$0	\$0	\$0	\$175,000	\$0
	Community Streets - Gladys St (PC03)	4	\$304,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$236,000	\$0	\$1,078,000	\$0	\$0
	Cross Bayou Best Management Practices Intergovernmental Project	4	\$88,500	\$13,500	\$18,700	\$18,700	\$0
	Downtown Community Streets - 4th St NW	4	\$38,000	\$168,000	\$0	\$0	\$0
	Engineering Services Vehicles	4	\$0	\$0	\$32,900	\$0	\$36,100
	Neighborhood Roadways - 112TH Ave (TR81)	4	\$0	\$0	\$325,000	\$0	\$1,677,000
	Neighborhood Roadways - 127th Ave N (TR03)	4	\$0	\$1,903,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	4	\$0	\$0	\$100,000	\$0	\$516,000
	Neighborhood Roadways - Regina Dr (TR14)	4	\$0	\$0	\$0	\$172,000	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$0	\$164,000	\$0	\$845,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$863,000	\$0	\$0	\$0	\$0
	Office 365 & Windows Delivery - Phase I	4	\$28,300	\$28,300	\$23,300	\$28,300	\$28,300
	Public Works Vehicles	4	\$2,202,900	\$1,488,300	\$479,800	\$1,654,100	\$745,600
	Stormwater Asset Management Priorities	4	\$100,000	\$200,000	\$250,000	\$250,000	\$250,000
	Venetian Gardens Drainage Improvements	4	\$118,000	\$618,000	\$0	\$0	\$0
(132) Stormwater Fund Total		N/A	\$4,228,700	\$4,833,100	\$2,557,700	\$3,393,100	\$3,503,000

ADOPTED ANNUAL BUDGET FY 2022

Fund	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
(133) Local Option Sales			4.0	4.0	A 0	4444.000	40
Tax (LOST) Fund	Allens Creek Best Management Practices Implementation	4	\$0	\$0	\$0	\$466,000	\$0
	Alum Replacement Alternative Evaluation	4	\$0	\$0	\$0	\$200,000	\$0
	Annual Pavement Rehabilitation Program	4	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Bayhead Complex and Action Park Reconstruction	4	\$3,200,000	\$0	\$0	\$0	\$0
	Church Creek Drainage Improvements Phase II and III	4	\$0	\$0	\$1,750,000	\$0	\$0
	Clearwater Largo Rd Best Management Practices	4	\$406,300	\$0	\$0	\$0	\$0
	Community Streets - 20th St NW	4	\$1,292,000	\$0	\$0	\$0	\$0
	Community Streets - Gladys St (PC03)	4	\$1,406,000	\$0	\$0	\$0	\$0
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$458,000	\$0	\$2,091,000	\$0	\$0
	Cross Bayou Best Management Practices Intergovernmental Project	4	\$504,500	\$1,334,700	\$1,085,000	\$6,800	\$0
	Downtown Community Streets - 4th St NW	4	\$186,000	\$842,000	\$0	\$0	\$0
	Fire Rescue Vehicles	4	\$1,871,300	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000
	Fire Station Reconstruction Program	4	\$4,000,000	\$0	\$0	\$500,000	\$4,500,000
	Mobile Command Vehicle Replacement	3	\$950,000	\$0	\$0	\$0	\$0
	Neighborhood Roadway – East Rosery Rd (SL02)	4	\$0	\$184,000	\$0	\$1,316,000	\$0
	Neighborhood Roadways - 127th Ave N (TR03)	4	\$0	\$1,657,000	\$0	\$0	\$0
	Neighborhood Roadways - 16th St NW (TR26)	4	\$0	\$0	\$144,000	\$0	\$739,000
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$0	\$23,000	\$0	\$120,000	\$0
	Neighborhood Roadways - Valencia Dr S (TR02)	4	\$359,000	\$0	\$0	\$0	\$0
	Neighborhood Streets – Pocahontas Dr (TR16)	4	\$0	\$879,000	\$3,837,000	\$0	\$0
	Police Vehicles	4	\$1,519,000	\$1,303,500	\$1,949,500	\$1,916,700	\$2,140,100
	Public Safety Staffing Plan	4	\$140,400	\$0	\$0	\$0	\$0
	Safe Routes to School Grant - Mildred Helms Elementary School Area	4	\$0	\$0	\$0	\$271,000	\$0
	Starkey Road Basin Best Management Practices Implementation	4	\$864,000	\$0	\$0	\$0	\$0
	Venetian Gardens Drainage Improvements	4	\$0	\$410,000	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund Total		N/A	\$17,406,500	\$8,175,200	\$11,649,500	\$8,439,500	\$9,075,100



Fund	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
(134) ARP COVID Recovery Fund	Central Park Performing Arts Center Maintenance	4	\$650,000	\$0	\$0	\$0	\$0
Recovery Fullu	Stormwater Asset Management Priorities	4	\$600,000	\$0	\$0	\$0 \$0	\$0
(134) ARP COVID	Stoffiwater Asset Management Friorities	4	\$000,000	\$0	3 0	Ş0	ŞU
Recovery Fund Total		N/A	\$1,250,000	\$0	\$0	\$0	\$0
(303) City Hall Fund	Municipal Center & Public Parking Garage	4	\$58,100,000	\$0	\$0	\$0	\$0
(303) City Hall Fund Total		N/A	\$58,100,000	\$0	\$0	\$0	\$0
(401) Wastewater Operations Fund	20th Street SW Sanitary Sewer Siphon Replacement	3	\$0	\$0	\$300,000	\$0	\$1,500,000
	Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$0	\$300,000
	Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement	4	\$0	\$0	\$0	\$0	\$300,000
	Community Streets - Rosery Rd NE(2) (PC04/PC10)	4	\$78,000	\$0	\$362,000	\$0	\$0
	Computer Server Replacement	4	\$30,000	\$0	\$0	\$0	\$0
	Engineering Services Vehicles	4	\$0	\$0	\$0	\$0	\$89,400
	Environmental Services Operations Building Solar Panel Installation and Roof Rehabilitation	2	\$260,000	\$0	\$0	\$0	\$0
	Environmental Services Vehicles	4	\$665,000	\$566,500	\$364,500	\$871,900	\$233,800
	Lift Station 24 Force Main Replacement	4	\$0	\$0	\$0	\$145,000	\$600,000
	Lift Station 26 Service Area Inflow & Infiltration Bromide Abatement	3	\$2,000,000	\$0	\$0	\$0	\$0
	Lift Station 30 Elimination	4	\$0	\$0	\$0	\$85,000	\$0
	LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement	4	\$3,600,000	\$175,000	\$1,400,000	\$0	\$0
	LS 3 Service Area I&I Abatement	4	\$0	\$300,000	\$2,500,000	\$0	\$0
	Neighborhood Roadways - Stratford Dr (TR72)	4	\$0	\$27,000	\$0	\$134,000	\$0
	Neighborhood Streets - Pocahontas Dr (TR16)	4	\$0	\$0	\$0	\$0	\$0
	Office 365 & Windows Delivery - Phase I	4	\$56,500	\$56,500	\$46,500	\$56,500	\$56,500
	Pinellas County - West Bay Drive Complete Streets Joint Project Agreement	4	\$0	\$3,077,000	\$0	\$0	\$0
	Wastewater Collection System Flow Monitoring	4	\$90,000	\$944,500	\$99,200	\$104,200	\$109,400
	WWRF Non-Surface Water Effluent Disposal Project	4	\$0	\$1,500,000	\$0	\$5,000,000	\$0
(401) Wastewater Operations Fund Total		N/A	\$6,779,500	\$6,646,500	\$5,072,200	\$6,396,600	\$3,189,100

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CAPITAL IMPROVEMENTS PROGRAM

ADOPTED ANNUAL BUDGET FY 2022

Fund	Project Name	Score	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
(405) Solid Waste Fund	Office 365 & Windows Delivery - Phase I	4	\$56,500	\$56,500	\$46,500	\$56,500	\$56,500
	Public Works Vehicles	4	\$2,580,300	\$1,342,700	\$1,316,400	\$2,876,900	\$637,800
(405) Solid Waste Fund Total		N/A	\$2,636,800	\$1,399,200	\$1,362,900	\$2,933,400	\$694,300
(408) Golf Course Fund	RPA Vehicles	4	\$0	\$50,200	\$52,800	\$0	\$0
(408) Golf Course Fund Total		N/A	\$0	\$50,200	\$52,800	\$0	\$0
(501) Fleet Services	Fleet Fuel Tank Replacement	4	\$702,000	\$0	\$0	\$0	\$0
(501) Fleet Services Total		N/A	\$702,000	\$0	\$0	\$0	\$0
Grand Total		N/A	\$100,510,300	\$31,671,400	\$31,181,800	\$28,048,900	\$23,480,500



Unfunded Project Summary

Project Type	Project Title	Score	Project Subtype	Cost Estimate
Facilities Projects	Biosolids Process Improvements and Building Hardening	1		\$12,000,000
	City Logistics Warehouse Construction	1		\$3,000,000
	Highland Recreation Center Generator	1	Grant-seeking/eligible	\$250,000
	Library flooring replacement	2		\$810,000
	McGough Nature Center Reconstruction	2		\$3,000,000
	Southwest Recreation Outdoor Restroom Replacement	1		\$400,000
Mobility Projects	142nd Ave N/16th Ave SW Multimodal Connector	1	Intergovernmental	\$18,000,000
	Community Streets - Tall Pines Dr (SL06)	1		\$1,392,000
	CRD Neighborhood Streets - 10th St NW Extension	1		\$295,000
	Neighborhood Streets – 133rd Avenue North (TR90)	1		\$1,606,000
	Neighborhood Streets – Oakdale Lane (TR19)	1		\$2,097,000
	Neighborhood Streets – Shore Drive (TR43)	1		\$4,307,000
	Neighborhood Streets - Valencia Dr (TR02)	1		\$1,617,000
	Neighborhood Streets – Willowbrook Drive (TR76)	1		\$4,356,000
	Unpaved Alleys	1		\$100,000
	Unpaved Roads	1		\$2,970,000
Recreation Projects	Lake Villa Park Boardwalk	1		\$250,000
	McGough Nature Park Boardwalk Replacement	1	Grant-seeking/eligible	\$500,000
	Parkland Acquisition	1		\$2,000,000
	Recreational Trails Projects	1		\$1,500,000
Stormwater Projects	Allen's Creek Basin- Deville Drive Outfall Improvement	1		\$210,000
	Allen's Creek Regional Watershed Management	1		\$740,000
	Clearwater Largo Rd Regional Watershed Management	1		\$350,000
	Cross Bayou Best Management Practices Intergovernmental Project	1	Intergovernmental	\$0
	Starkey Rd Basin Regional Watershed Management	1		\$1,600,000
	Starkey Road Basin- Channel 10 Ditch Outfall Improvement	1		\$600,000
	Stormwater Retrofit - Heather Hills (115th St N)	1		\$550,000
	Yellow Banks Grove and Yachthaven Estates Drainage Improvements	2		\$4,190,000
Wastewater Projects	Interceptor Bypass Lift Station and Force Main	1		\$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 2026	
		Fund	FY 2022	FY 2023	FY 2024	FY 2025	& Beyond	Total
1)	State Sewer Revolving Loan #3	Wastewater	5,063,500	5,063,600	5,063,600	5,063,500	55,698,800	75,953,000
	Interest Rate: 0.73% Principal		4,546,400	4,579,500	4,612,800	4,646,400	53,412,700	71,797,800
	Payoff: FY 2036 Interest		517,100	484,100	450,800	417,100	2,286,100	4,155,200
2)	State Sewer Revolving Loan #4	Wastewater	2,135,400	2,135,400	2,135,400	2,135,400	34,166,600	42,708,200
	Interest Rate: 0.16% (est) Principal		2,070,300	2,073,600	2,076,800	2,080,100	33,728,500	42,029,300
	Payoff: FY 2041 Interest		65,100	61,800	58,600	55,300	438,100	678,900
3)	2020 Enterprise Resource Planning (ERP) Software Loan	General;	515,649	515,649	515,649	515,649	-	2,578,244
	Interest Rate: 1.18% Principal	Waste; Solid Waste;	494,091	499,947	505,873	511,868	-	2,500,000
	Interest	Construx;						78,244
	Payoff: FY 2025	Stormwater	21,558	15,702	9,776	3,781	-	
5)	2022 City Hall Municipal Complex/Parks Building Bond	General	1,623,202	3,246,403	3,246,404	3,246,403	3,246,403	97,392,095
	Interest Rate: 3.50%						1,305,755	60,000,000
	(est) Principal		573,202	1,176,672	1,218,216	1,261,226		
	Payoff: FY 2052 Interest		1,050,000	2,069,731	2,028,188	1,985,177	1,940,648	37,392,095



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.

BOND RATINGS

The City of Largo does not currently have a bond rating. As part of the process to prepare for the issuance of bonds for the City Hall Municipal Complex and Parks Buildings in FY 2022, the City will engage ratings agencies and secure a bond rating.

LOAN DETAILS AND COVERAGE REQUIREMENTS

1. State Sewer Revolving Loan #3

The borrowing occured in 2017 through the State of Florida's Sewer Revolving Loan Program to make improvements to the Wastewater Collection and Treatment System. Payments are due semi-annually through October 14, 2035, including interest at 0.73 percent. The loan is collateralized by sewer net revenues. The loan requires a coverage ratio of 1.15.

2. State Sewer Revolving Loan #4

The borrowing began in 2019 through the State of Florida's Sewer Revolving Loan Program to make improvements to the Wastewater Biological Treatment System. Payments are estimated to begin in FY 2022, six months after project completion. The interest rate is estimated at .16% with a repayment term of 20 years.

3. 2020 Enterprise Resource Planning (ERP) Software Loan

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

4. 2022 City Hall Municipal Complex/Parks Building Bonds

The borrowing will begin in 2022 with the issuance of 30-year revenue bonds. The standalone borrowing previously planned for the Parks Administration Building will be consolidated into a single debt issuance. The estimated interest rate is estimated at 3.50% with a repayment term of 30 years.





Municipal Center & Public Parking Garage

Project Number: 1

Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4

Estimated Useful Life: 40-50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The current City Hall building is 57,740 square feet 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 \$55M, which includes the cost of a public parking garage and land acquisition. The City currently owns land in Downtown and is exploring the most effective combination using either City-owned parcels and/or acquiring privately-owned land for development.

Strategic Goal Advancement:

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

Revisions from Previous Year:

Costs have been updated to reflect new estimates from the preliminary design phase in FY2021 and the identification of real estate for which contracts were entered into during FY2021. The costs were updated to reflect the City borrowing and debt service. In FY 2022, the project recognizes the City borrowing and in future years, the debt service.



Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$59,783,200	\$3,306,400	\$3,246,400	\$3,246,400	\$3,246,400
Subtotal Total By Expenditure Type					
Operating Expenditures	\$60,000	\$60,000	\$0	\$0	\$0
Capital Expenditures	\$58,100,000	\$0	\$0	\$0	\$0
Other Expenditures	\$1,623,200	\$3,246,400	\$3,246,400	\$3,246,400	\$3,246,400
Subtotal Total By Fund					
(001) General Fund	\$1,683,200	\$2,756,400	\$2,696,400	\$2,696,400	\$2,696,400
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$550,000	\$550,000	\$550,000	\$550,000
(303) City Hall Fund	\$58,100,000	\$0	\$0	\$0	\$0
Revenues Total By Fund					
(303) City Hall Fund	\$60,000,000	\$0	\$0	\$0	\$0
Net Total Expenditure	\$1,683,200	\$3,306,400	\$3,246,400	\$3,246,400	\$3,246,400

Fire Station Reconstruction Program

Project Number: 3

Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 40-50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Fire Station 39 has exceeded its useful life and is in need of a roof replacement and internal renovations. The building has no separate living quarters and has inadequate storage space for the needs of the department. This project will coordinate with county efforts in Rainbow Village. The current building is 5,300 square feet and was constructed in 1979. 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 in FY 2022/2023 and another station design/construction deferred to FY 2025/2026.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$4,000,000	\$0	\$0	\$500,000	\$4,500,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$4,000,000	\$0	\$0	\$500,000	\$4,500,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$4,000,000	\$0	\$0	\$500,000	\$4,500,000



Parking Lot Resurfacing, Multiple Sites

Project Number: 11
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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

Strategic Goal Advancement:

Parking lots will require ongoing preventive repair and maintenance.

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$62,000	\$91,000	\$240,000	\$0	\$259,600
Subtotal Total By Expenditure Type					
Operating Expenditures	\$62,000	\$91,000	\$240,000	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$259,600
Subtotal Total By Fund					
(001) General Fund	\$62,000	\$91,000	\$240,000	\$0	\$259,600

Central Park Performing Arts Center Maintenance

Project Number: 16
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$650,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$650,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$650,000	\$0	\$0	\$0	\$0



Bayhead Complex and Action Park Reconstruction

Project Number: 45

Project Status:

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 40 Years

Additional FTEs: -



Strategic Goal:

1.1.4. - Provide City facilities that promote the health of patrons and reduce resource consumption

Project Description:

The building at the Bayhead Complex is over 50 years old and has reached its life expectancy. The building is currently used for a summer camp location, and the restrooms are used for various programs and rentals associated with the outdoor amenities. It has also been used as a rental venue for a variety of functions. Staff feels that there is value to maintaining a small building at this site. It is a very heavily used complex between the basketball courts, volleyball courts, skate park, and park areas. Due to the condition of the existing building, staff recommends developing a plan for replacement. Staff proposes replacing with a similar sized facility that includes a small office area, concession, classroom and restrooms that would have access from the inside of the building as well as from the outside of the building. The reconstruction of the basketball courts and parking lot are also included in this project.

Strategic Goal Advancement:

Revisions from Previous Year:

This project is to re-budget the Bayhead facility re-construction project. The Project has experienced delays in FY 2021. Currently, the Construction Manager At Risk has been selected, but the contract has not been approved by the City Commission. This part of the process is for design only, therefore it is not anticipated that the funds will be encumbered until FY 2022.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$3,200,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,200,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$3,200,000	\$0	\$0	\$0	\$0

Library Chiller Replacement

Project Number: 143
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 20 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Library utilizes two water cooled chillers to provide chilled water to the various air conditioning systems being operated in the building. These chillers are the original chillers from the time of construction (2005). The Facilities Management HVAC Crew maintains these chillers and they have experienced recurring problems. Both chillers need to be replaced to reduce ongoing maintenance. The replacements are expected to last 20 years.

Strategic Goal Advancement:

Project will reduce annual maintenance for the Library Chillers.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$400,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$400,000	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$400,000	\$0	\$0	\$0



Elevator Renovations

Project Number: 144
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 10 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Elevators at City Hall, the Police building, EOC, Highland Recreation Center, and Largo Public Library require renovations. The issues include water accumulation in the bottom of an elevator, slow speed of the elevators, inability to access elevators during a power outage, and buttons not properly lighting up. This project aims to repair the issues at these buildings over the next five years to ensure proper functioning of the elevators.

Strategic Goal Advancement:

Improved and more reliable elevator service for visitors to City facilities.

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$204,800	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$204,800	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$204,800	\$0	\$0	\$0

Fleet Fuel Tank Replacement

Project Number: 221
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4
Estimated Useful Life: 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The fuel island at the Public Works complex provides diesel and unleaded fuel for use in all City vehicles and equipment. The existing tanks are steel, single-walled tanks that were installed in 1989. In 1994, due to revised environmental regulations designed to reduce the possibility of leaks, the City was faced with the option of removing the existing tanks and replacing them with double-walled above ground tanks, or leaving them in place and lining them with fiberglass for extra leak protection. The City chose the latter option and the tanks have operated without incident since that time. Despite the relining, the steel outer tank is still subject to normal aging and corrosion and prudence dictates replacing them before they fail. The nominal life of a steel underground tank is approximately 30 years depending upon environmental conditions. The City is required to maintain current permitting for the tanks through the Department of Environmental Protection. One of the permit requirements is to have insurance covering any discharges and subsequent clean up of environmental damage. Most insurance carriers will insure tanks up to 25 years, but beyond that it depends on the site's history and operation. At some point, it may not be possible to obtain coverage which would require shutting the site down.

Although there have been no releases to date, the tanks have reached the end of their life-cycle and need to be replaced before there is an incident. The active monitoring system in place will identify developing problems, but even a small leak in one of the tanks may result in the fuel island being taken out of service. In the event of a catastrophic failure, the cleanup costs could quickly exceed the cost of replacing the tanks prior to a problem developing.

Strategic Goal Advancement:

Replacing the aged tanks before they fail reduces the risk of an adverse environmental impact from underground leaks, ensures continued regulatory compliance and guarantees fuel availability for normal and emergency operations. Those benefits are primarily achieved through easier monitoring by moving the tanks above ground. Currently, if there is a failure, the failure is likely to be large due to 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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$702,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$702,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(501) Fleet Services	\$702,000	\$0	\$0	\$0	\$0



Environmental Services Operations Building Solar Panel Installation and Roof Rehabilitation

Project Number: 225
Project Status: New

Project Driver: Strategic Plan/Commission

Priority

Project Score: 2

Estimated Useful Life: 30 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Installing solar panels on the roof of the new Environmental Services Operations building. The current scope would cover the entire roof with solar panels. Once panels are installed we will need to have certain areas of roof addressed where penetrations have been made.

Strategic Goal Advancement:

This will help with reaching the City's sustainability goals. In 2018, the City committed to a goal of 100% renewable energy by 2035. The solar panels provide the building with the capability to generate renewable energy on its own, bringing Largo a step closer to achieving this vision.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$260,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$260,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$260,000	\$0	\$0	\$0	\$0





Community Streets - Gladys St (PC03)

Project Number: 19
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score:

Estimated Useful

Life:

ful 25 Years

Additional FTEs:



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City has two goals for the Community Street Network: improving community streets to provide safe and efficient routes from neighborhoods to local destinations; and accommodating growth by improving mobility for all users, especially pedestrians and bicyclists, within constrained rights-of-way that cannot be expanded to accommodate additional automobiles.

Paving group 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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$1,710,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,710,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,406,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$304,000	\$0	\$0	\$0	\$0

Community Streets - 20th St NW

Project Number: 21
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City has two goals for the Community Street Network: improving community streets to provide safe and efficient routes from neighborhoods to local destinations; and accommodating growth by improving mobility for all users, especially pedestrians and bicyclists, within constrained rights-of-way that cannot be expanded to accommodate additional automobiles. Paving 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:

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

Revisions from Previous Year:

Due to available funds in TIF and LOST, this project is able to be funded in FY 22.

Funding Breakdown:

FUND	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Project Total	\$1,626,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,626,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,292,000	\$0	\$0	\$0	\$0
(101) Transportation Impact Fee (TIF) District 7	\$334,000	\$0	\$0	\$0	\$0



Neighborhood Roadways - 127th Ave N (TR03)

Project Number: 27
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR03 consists of 1.27 miles of scheduled pavement improvements. The project scope includes sidewalk repair, underdrain, stormwater infrastructure and water quality improvements. Stormwater improvements are the primary driver of the project. Pavement work consists of major rehabilitation/reconstruction.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Revisions from Previous Year:

Funding constraints led to construction being deferred to FY 23

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$3,560,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$3,560,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$1,657,000	\$0	\$0	\$0
(132) Stormwater Fund	\$0	\$1,903,000	\$0	\$0	\$0

Neighborhood Roadways - Stratford Dr (TR72)

Project Number: 28
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR72 consists of 1.12 miles of scheduled pavement improvements. The project scope includes sidewalk repair, underdrain, stormwater infrastructure and water quality improvements. Stormwater improvements are the primary driver of this project, with pavement improvement consisting of minor rehabilitation and preventive maintenance.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$271,000	\$0	\$1,396,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$271,000	\$0	\$1,396,000	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$53,000	\$0	\$274,000	\$0
(105) Multimodal Impact Fee District 7	\$0	\$4,000	\$0	\$23,000	\$0
(132) Stormwater Fund	\$0	\$164,000	\$0	\$845,000	\$0
(401) Wastewater Operations Fund	\$0	\$27,000	\$0	\$134,000	\$0
(133) Local Option Sales Tax (LOST) Fund	\$0	\$23,000	\$0	\$120,000	\$0



Neighborhood Roadways - Valencia Dr S (TR02)

Project Number: 29
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR02 consists of 0.68 miles of scheduled pavement improvements. The project scope includes stormwater infrastructure and water quality improvements. Pavement is the primary driver of this project, with pavement work consisting of major rehabilitation/reconstruction.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$1,466,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,466,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$244,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$863,000	\$0	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$359,000	\$0	\$0	\$0	\$0

Neighborhood Roadways - 16th St NW (TR26)

Project Number: 30
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR26 consists of 0.83 miles of scheduled pavement improvements. The project scope includes sidewalk repair, stormwater infrastructure and water quality improvements.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$244,000	\$0	\$1,255,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$244,000	\$0	\$1,255,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$144,000	\$0	\$739,000
(132) Stormwater Fund	\$0	\$0	\$100,000	\$0	\$516,000



Downtown Community Streets - 4th St NW

Project Number: 32
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

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. The original scope 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:

Funded and timing adjusted to include only one city block adjacent to the new downtown Municipal Complex project. Remaining original scope is unfunded. Timing planned to coincide with construction of the new Municipal Complex

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$251,000	\$1,128,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$251,000	\$1,128,000	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$186,000	\$842,000	\$0	\$0	\$0
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$0	\$0
(106) Multimodal Impact Fee District 7A	\$0	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$38,000	\$168,000	\$0	\$0	\$0
(112) Tree Impact Fee Fund	\$27,000	\$118,000	\$0	\$0	\$0



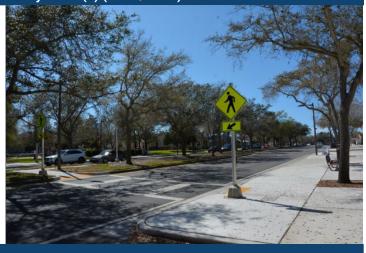
Community Streets - Rosery Rd NE(2) (PC04/PC10)

Project Number: 118

Project Status: Funded Grant-seeking/eligible
Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City has two goals for the Community Street Network: improving community streets to provide safe and efficient routes from neighborhoods to local destinations; and accommodating growth by improving mobility for all users, especially pedestrians and bicyclists, within constrained rights-of-way that cannot be expanded to accommodate additional automobiles. Paving groups PC04 and PC10 consists of 0.83 miles of schedules pavement improvements. The project scope includes pedestrian, sidewalk, urban trail, 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:

Revisions include: eliminating storm drainage pipe replacement, changing from bike lanes to 10 ft wide multi-use path, eliminating curb & gutter on the north side, and adding four 12 x 200 ft raised, vegetated medians

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$1,459,000	\$0	\$7,177,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,459,000	\$0	\$7,177,000	\$0	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$382,000	\$0	\$1,739,000	\$0	\$0
(101) Transportation Impact Fee (TIF) District 7	\$304,000	\$0	\$0	\$0	\$0
(401) Wastewater Operations Fund	\$78,000	\$0	\$362,000	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$458,000	\$0	\$2,091,000	\$0	\$0
(132) Stormwater Fund	\$236,000	\$0	\$1,078,000	\$0	\$0
(112) Tree Impact Fee Fund	\$1,000	\$0	\$20,000	\$0	\$0
(106) Multimodal Impact Fee District 7A	\$0	\$0	\$500,000	\$0	\$0
(105) Multimodal Impact Fee District 7	\$0	\$0	\$1,387,000	\$0	\$0

Neighborhood Roadways - Regina Dr (TR14)

Project Number: 126
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

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

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$821,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$821,000	\$0
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$0	\$572,000	\$0
(132) Stormwater Fund	\$0	\$0	\$0	\$172,000	\$0
(105) Multimodal Impact Fee District 7	\$0	\$0	\$0	\$77,000	\$0



Neighborhood Roadways - 112TH Ave (TR81)

Project Number: 127
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR81 consists of 1.43 miles of scheduled pavement improvements. The project scope includes sidewalk repair, underdrain, stormwater infrastructure and water quality improvements. Stormwater improvements are the primary driver of this project, with pavement improvement consisting of minor rehabilitation and preventive maintenance.

Strategic Goal Advancement:

The pavement improvements will extend or restore the service life of the City's roadways and increase driver safety and comfort. Drainage improvements will address current flooding and water quality standards. Sidewalk repairs will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$440,000	\$0	\$2,266,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$440,000	\$0	\$2,266,000
Subtotal Total By Fund					
(130) County Gas Tax (CGT) Fund	\$0	\$0	\$115,000	\$0	\$589,000
(132) Stormwater Fund	\$0	\$0	\$325,000	\$0	\$1,677,000

Neighborhood Roadway - East Rosery Rd (SL02)

Project Number: 155
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group SL02 is located within a residential low density neighborhood with Eagle Lake County Park located at the western terminus. SL02 consists of 0.48 miles of scheduled pavement improvements. The SL02 area includes East Rosery Road from Keene Road to Roberta Street. The project scope includes pavement, pedestrian, and bicycle infrastructure improvements. Multimodal and ADA improvements will be evaluated and included with this project.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Investments in pedestrian and bicycle improvements along these roadways will not only serve to expand transportation options for residents of the City, but also will serve to reduce the number of bicycle and pedestrian-related accidents that occur along these streets. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility. Additionally, multi-modal improvements will fill in sidewalk gaps on both sides of East Rosery Road per the City's Multi-Modal plan and improve bicyclist safety and mobility.

Revisions from Previous Year:

This project was previously unfunded. The project is proposed for funded design in FY 2023 and funded construction in FY 2025.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$184,000	\$0	\$1,316,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$184,000	\$0	\$1,316,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$184,000	\$0	\$1,316,000	\$0



Annual Pavement Rehabilitation Program

Project Number: 173
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The City of Largo's Pavement Management Program includes the policies, practices and resources used to provide the community with over 280 lane miles of safe roadway driving surfaces. The City's roadway pavement surfaces are a vital community asset with a total replacement value of over \$50 million. The City utilizes comprehensive asset management strategies to preserve and rehabilitate pavement surfaces. The focus of comprehensive asset management is to optimize the life cycle costs (purchase, operation, maintenance, replacement and disposal) of the capital assets while achieving the desired level of service. The scope of these projects may include pavement improvements, repairs to sidewalk, ADA curb ramps, stormwater and wastewater infrastructure, and traffic and safety improvements to address speeding, parking, volume, and cut-through traffic.

Strategic Goal Advancement:

Pavement improvements will extend the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Revisions from Previous Year:

Funding has been added for 5th year.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

Clearwater/Largo Road Multimodal Improvements

Project Number: 192
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

This item is identified in the 2009 West Bay Drive Community Redevelopment District Plan, Capital Improvements section. Retrofit the roadway between Clearwater-Largo Road from West Bay Drive to 4th Ave SW with median islands, streetscape and pedestrian crossing improvements similar to the completed northern CLR segment. This project has been moved up in prioritization as a result of the Downtown Connectivity Strategic Plan Project.

Strategic Goal Advancement:

This segment of the corridor would see enhanced pedestrian facilities to enhance multi-modal connectivity in the downtown core.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$150,000	\$800,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$150,000	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$800,000	\$0	\$0
Subtotal Total By Fund					
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$150,000	\$800,000	\$0	\$0



Safe Routes to School Grant - Mildred Helms Elementary School Area

Project Number: 214

Project Status: Funded Grant-seeking/eligible
Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 30 years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Safe Routes to School (SRTS) is a federally funded competitive grant program administered by the Florida Department of Transportation which aims to encourage more walking and biking to school by improving safety. Safe Routes to School is a comprehensive program that includes infrastructure improvements and safety education. The City's Sidewalk Master Plan contributes to the strategic plan principle of improving community connectivity, with school connectivity as a high priority. Staff reached out to three elementary schools in the City where many sidewalk gaps exist in close proximity to each school. Mildred Helms Elementary School was the most responsive and has been selected as the pilot SRTS partner school. This project aligns with the City's plan to revitalize downtown and improving pedestrian connectivity within the City's Community Redevelopment Districts. Scope of work, which may include sidewalk installation, new or upgraded marked crosswalks, or flashing beacons, will be determined through the SRTS collaboration process with school safety committees, neighbors, students, and parents. Eligible projects must be located within two miles from the school and be located within the public right-of-way.

The project cost will be determined upon scope development during the evaluation and design phase. The SRTS program offers up to 100% funding reimbursement for construction activities. The call for applications is from September 1 to December 31 each year, with plans to submit the Mildred Helms application in 2020. SRTS projects awarded are anticipated to receive grant funding approximately five years out, at the earliest.

Strategic Goal Advancement:

It provides a safe route for students to walk or bicycle to school

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$271,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$271,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$271,000	\$0





Public Safety Staffing Plan

Project Number: 39
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: Various
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.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$419,200	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$278,800	\$0	\$0	\$0	\$0
Capital Expenditures	\$140,400	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$140,400	\$0	\$0	\$0	\$0
(001) General Fund	\$278,800	\$0	\$0	\$0	\$0

Mobile Command Vehicle Replacement

Project Number: 209
Project Status: Funded

Project Driver: Performance/Cost Improvement

Project Score: 3
Estimated Useful Life: 20 Years

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. The command vehicle would be used locally at events, crime scenes, emergency operations and at disaster sites both locally and throughout the State of Florida. It would promote the Largo Police Department's commitment to help others in their times of need.

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 project was moved from unfunded to funded status and scheduled for replacement in FY 22

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$950,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$950,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$950,000	\$0	\$0	\$0	\$0



Police Officers' Body Worn Cameras

Project Number: 236
Project Status: New

Project Driver: Strategic Plan/Commission

Priority

Project Score: 4

Estimated Useful Life: ongoing replacement

Additional FTEs: 1



Strategic Goal:

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

Project Description:

The project would include the procurement of one hundred fifty-seven (157) body worn cameras and the requisite infrastructure to support its use and the retention of the video/audio that is captured with them. One (1) physical camera for each sworn officer and any accompanying hardware would be included in the project as well as the cost to house and archive the collected data on servers and allow the department to respond to and redact public records request.

The project would also include the potential cost of hiring two additional full time employees in a support capacity. It is anticipated that one employee would be for IT support and another to handle the actual dissemination of records through records requests from the media, attorneys and members of the community.

The initial output for the project would/could be approximately \$2.3 million for a five year agreement (with one vendor). At the end of the 5 years, a reevaluation process would occur.

Strategic Goal Advancement:

There is a need to promote transparency in law enforcement operations. The police department would like to join the ever increasing number of law enforcement agencies who deploy body worn cameras to record their interactions with the citizens. The intent would be to not only operate with transparency but to have video/audio evidence of our interactions with the community. This would help promote community trust.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$607,300	\$607,300	\$607,300	\$693,300	\$695,100
Subtotal Total By Expenditure Type					
Operating Expenditures	\$607,300	\$607,300	\$607,300	\$693,300	\$695,100
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$607,300	\$607,300	\$607,300	\$607,300	\$609,100





Fencing Replacement, multi-year

Project Number: 42
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 15-20 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Many of the facilities for the Recreation, Parks and Arts are fenced, especially the athletic fields. The majority of this fencing has reached or is approaching its life expectancy and many have been repaired. Since the capital outlay is large over the next five years, a Capital Improvements Plan has been developed to program the needed maintenance and fence replacement. Each site is evaluated and a time line for replacement created.

Strategic Goal Advancement:

The city plans for the overall expenditure of funds and plans them in manageable amounts over a specific time period.

Revisions from Previous Year:

Fencing replacement at the Southwest Recreation Tennis Center added for FY 2025

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$115,000	\$80,000	\$100,000	\$100,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$115,000	\$80,000	\$100,000	\$100,000	\$0
Subtotal Total By Fund					
(001) General Fund	\$115,000	\$80,000	\$100,000	\$100,000	\$0

Playground Replacement

Project Number: 43
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 15-20 years

Additional FTEs: -



Strategic Goal:

3.2.1. - Provide exceptional and affordable community amenities and city services that enrich quality of life

Project Description:

The city parks system contains playgrounds at 11 sites ranging in size from the largest in Central Park to the smallest at McMullen Park (one Swing set). All playgrounds were evaluated to be placed in a long-range replacement program. The playgrounds were evaluated on cost, age, use, condition, location, parts availability, relevance of play events, and other factors. The total anticipated replacement value of the playground system is over \$2,700,000 over the next 15 years. This does include required safety surfacing. Where possible and feasible, playgrounds that receive low usage are being scaled down to just the smaller, more popular components of a playground (Swings, Merrygo-rounds and other action features). This project is ongoing, each playground is evaluated annually to determine repair and replacement needs.

Locations scheduled for replacement include: Datsko (2021), McMullen (2021), Southwest Rocks/Net (2022), Highland VPK (2024).

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$85,000	\$0	\$29,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$85,000	\$0	\$29,000	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$85,000	\$0	\$29,000	\$0	\$0



Church Creek Drainage Improvements Phase II and III

Project Number: 55
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Church Creek drainage basin is in southwest Largo. Its general boundaries are Walsingham Rd on the south, Vonn Rd on the east, Indian Rocks 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:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$1,750,000	\$175,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$1,750,000	\$175,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$1,750,000	\$0	\$0
(132) Stormwater Fund	\$0	\$0	\$0	\$175,000	\$0



Neighborhood Streets - Pocahontas Dr (TR16)

Project Number: 159
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR16 consists of 1.50 miles of scheduled pavement improvements. The TR16 area includes Pocahontas Drive, Georgianna Street, Isabelle Street and the following roadway segments west of Gladys Street: Hillsdale Avenue, 19th Place SW, 20th Avenue SW, 21st Avenue SW and 21st Place SW. The project scope includes pavement and pedestrian improvements as well as drainage improvements. The pavement improvement scope consists primarily of full reconstruction and minor rehabilitation of two roadways. ADA improvements will be evaluated and completed with this project. Drainage improvements include the construction of stormwater infrastructure for flood control. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$879,000	\$3,837,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$879,000	\$3,837,000	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$879,000	\$3,837,000	\$0	\$0
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$0

Annual Stormwater Pipe Replacement Program

Project Number: 186
Project Status: Funded

Project Driver: Service Demand Growth

Project Score: 4
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The purpose of the Annual Stormwater Pipe Replacement Program is to replace deteriorating stormwater infrastructure. There are undersized or structurally failing storm pipes, corrugated metal pipes (CMP) and Reinforced Concrete Pipes (RCP) beneath the right-of-way throughout the City, causing localized flooding, erosion, and roadway failure. This project calls for surveying the existing roads and pipe inverts, bypass pumping, excavation of the existing roadways, replacement of failing stormwater inlets, and replacement of the existing stormwater infrastructure.

Strategic Goal Advancement:

Replacement of the identified stormwater pipes will meet two objectives: prevent deterioration and voids, and ensure the proper conveyance and treatment of stormwater flow to prevent localized flooding and roadway failure. The improvements are expected to provide a savings of maintenance costs and staff time. Time saved repairing these systems will be redirected to maintain other aging drainage systems throughout the City.

Revisions from Previous Year:

Funding added for the 5th year.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$250,000
Capital Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



Venetian Gardens Drainage Improvements

Project Number: 188
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The purpose of this project is to replace the failed orangeburg underdrain within the Venetian Gardens subdivision. This area lies within the Allen's Creek drainage basin to the west of Belcher Road and just north of Allen's Creek on the roadways of Wateroak Drive, Waterside Drive and Watergate Court. This project has included the replacement of all the existing underdrain, adding new 6 inch PVC underdrain to the areas in need, and the replacement of settled curb, damaged driveways and repair of roadway base where needed. Staff will evaluate and rehabilitate the entire pavement surface as needed within the Venetian Gardens subdivision.

Strategic Goal Advancement:

Replacement of the identified stormwater pipes will meet two objectives: prevent deterioration and voids, which may cause injury, and ensure the proper conveyance of stormwater flow, to prevent localized flooding. Subsurface drainage systems will be constructed in areas with high groundwater tables, which will mitigate deterioration and result in fewer repairs to the roadways. Each of the improvements is expected to provide a savings of maintenance costs and staff time. Time saved repairing these systems will be redirected to maintain other aging drainage systems throughout the City.

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$118,000	\$1,764,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$118,000	\$1,764,000	\$0	\$0	\$0
Subtotal Total By Fund					
(132) Stormwater Fund	\$118,000	\$618,000	\$0	\$0	\$0
(133) Local Option Sales Tax (LOST) Fund	\$0	\$410,000	\$0	\$0	\$0
(130) County Gas Tax (CGT) Fund	\$0	\$736,000	\$0	\$0	\$0

Clearwater Largo Rd Best Management Practices

Project Number: 197
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The 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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$406,300	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$406,300	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$406,300	\$0	\$0	\$0	\$0



Allens Creek Best Management Practices Implementation

Project Number: 199
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Allens Creek Basin Watershed Management Plan, completed in 2013, identified Best Management Practices (BMPs) designed to provide flood control and water quality benefits.

This project is a combination of two BMPs identified in the study. First, it is proposed to replace the four 48-inch culverts under St. Paul's Drive with three 5-ft by 12-ft concrete box culverts. The proposed alternative is predicted to significantly improve flooding conditions within the Belleair Road/St. Paul's Drive area. Second, the Deville Drive area is drained by a 287-foot long 36-inch concrete pipe. Flooding in this residential area can be greatly reduced by installing a parallel 48-inch pipe to the existing outfall.

The study provided a general assessment of the drainage issues but further evaluation is required to fully address flooding concerns.

Strategic Goal Advancement:

This project will prevent flooding and damage.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$466,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$466,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$466,000	\$0

Starkey Road Basin Best Management Practices Implementation

Project Number: 200
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Starkey Road Basin Watershed Management Plan, completed in 2012, identified Best Management Practices (BMPs) designed to provide flood control and water quality benefits.

This project is a combination of three BMPs identified in the study. It proposes upgrading the culvert and/or ditches at Starkey Road on Channel 10 near the East Bay Oaks Mobile Home Community and at Lake Palms Drive on Channel 10 combined with regrading the southflowing 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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$864,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$864,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$864,000	\$0	\$0	\$0	\$0



Stormwater Asset Management Priorities

Project Number: 263
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life:

Additional FTEs: -



Strategic Goal:

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

Project Description:

The stormwater needs assessment identified initiatives and resources to meet the level of service for a high performing stormwater program. Public works and Engineering staff collaborated together to develop priorities for Stormwater improvement. This project will fund priority one and priority 3. Those improvements are listed below. Priority 1 Stormwater Asset Update

Priority 2 Vactor truck with Driver. These two are a package deal

Priority 3: Tier 2 Stormwater projects

Priority 4: Mower and driver. This can be broken up into two different requests

Priority 5: Stormwater Construction crew personnel

Strategic Goal Advancement:

Investments in Stormwater projects are important to achieve quality public infrastructure

Revisions from Previous Year:

The availability of ARPA COVID Recovery funds allowed a portion of this project to be moved to the ARPA fund instead of Stormwater Fund.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$700,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$700,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(134) ARP COVID Recovery Fund	\$600,000	\$0	\$0	\$0	\$0
(132) Stormwater Fund	\$100,000	\$200,000	\$250,000	\$250,000	\$250,000

Alum Replacement Alternative Evaluation

Project Number: 215
Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4
Estimated Useful Life: 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Regional Stormwater Treatment Facility, located in the area of the Largo Nature Preserve, was completed in 2000 as a demonstration project with SWFWMD to treat stormwater runoff and baseflow from the watershed by providing mass loading reductions for total nitrogen and total suspended solids. Over the years, the facility's treatment system has not functioned effectively and various attempts to make improvements have not been successful. Currently, the building is experiencing structural failure due to poor soil conditions. City staff met with SWFWMD to discuss alternatives and it was determined that the existing system and building should not be restored.

This project evaluated treatment alternatives and recommendations for the implementation of a new treatment plan and demolition of the existing treatment facility in FY 21. Design for selected alternative is scheduled for FY 25.

Strategic Goal Advancement:

Determine Best Management Practices for water quality treatment. The current alum based water treatment currently no longer functions. The study will provide alternatives for a new treatment system to mitigate pollutants currently in the water. Results of the study will then be used to create a capital project in a future year.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$200,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$200,000	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$0	\$0	\$0	\$200,000	\$0



Cross Bayou Best Management Practices Intergovernmental Project

Project Number: 216

Project Status: Funded Engineering Stormwater

Capital projects

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The 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.

County staff recently reached out to Largo about doing a portion of the Cross Bayou Canal. This project focuses on a segment of the Cross Bayou canal that largely resides in Largo and unincorporated Pinellas County. Project Funding is for multiple years and includes both capital and maintenance dollars. LOST Dollars would be the funding source as part of the City's penny commitments for Stormwater improvements.

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:

Moved from unfunded to funded project status

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$593,000	\$1,348,200	\$1,103,700	\$25,500	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$88,500	\$13,500	\$18,700	\$18,700	\$0
Capital Expenditures	\$504,500	\$1,334,700	\$1,085,000	\$6,800	\$0
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$504,500	\$1,334,700	\$1,085,000	\$6,800	\$0
(132) Stormwater Fund	\$88,500	\$13,500	\$18,700	\$18,700	\$0





Computer Server Replacement

Project Number: 60
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 5 Years
Additional FTEs: -



Strategic Goal:

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

Project Description:

The City operates, on average, 75 main production computer servers. The computer servers that have reached the end of their useful life are scheduled for replacement annually. The City's main production servers have an average useful life of approximately 5-6 years; however, increased user demand and/or enhanced software capabilities may accelerate replacement requirements, even though a server remains functional. If a computer server being replaced is reliable, the server is reassigned to less demanding production work, becomes a testing server for non-production work, or is retired.

Strategic Goal Advancement:

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

Revisions from Previous Year:

Cost estimates are updated annually based on market prices.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$135,000	\$150,000	\$120,000	\$300,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$135,000	\$150,000	\$120,000	\$300,000	\$0
Subtotal Total By Fund					
(001) General Fund	\$105,000	\$150,000	\$120,000	\$300,000	\$0
(401) Wastewater Operations Fund	\$30,000	\$0	\$0	\$0	\$0

Data Network Switch Replacement

Project Number: 139
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
Estimated Useful Life: 7 Years
Additional FTEs: -



Strategic Goal:

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

Project Description:

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:

The project was rebudgeted from FY 21 to FY 22 and the anticipated cost increased by \$40,000

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$440,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$440,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$440,000	\$0	\$0	\$0	\$0



Office 365 & Windows Delivery - Phase I

Project Number: 202
Project Status: Funded

Project Driver: Strategic Plan/Commission Priority

Project Score: 4
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 a 3 year phased project (FY20, FY21 & FY22) signaling a departure from the desktop delivery methodology deployed by the IT Department 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 are included. 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 ensuring 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:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$770,800	\$885,900	\$770,200	\$871,300	\$871,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$652,800	\$627,900	\$611,900	\$613,000	\$613,000
Capital Expenditures	\$118,000	\$258,000	\$158,300	\$258,300	\$258,300
Subtotal Total By Fund					
(001) General Fund	\$601,200	\$716,300	\$630,600	\$701,700	\$701,700
(401) Wastewater Operations Fund	\$56,500	\$56,500	\$46,500	\$56,500	\$56,500
(405) Solid Waste Fund	\$56,500	\$56,500	\$46,500	\$56,500	\$56,500
(131) Construction Services Fund	\$28,300	\$28,300	\$23,300	\$28,300	\$28,300
(132) Stormwater Fund	\$28,300	\$28,300	\$23,300	\$28,300	\$28,300

Police Software System Replacement

Project Number: 220

Project Status: Funded Intergovernmental
Project Driver: Regulatory Compliance

Project Score: 4
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 estimates from a consultant put the total cost estimate at approximately \$2.1 million. Once suitable vendors are identified, a closer estimate of cost can be determined. The cost for software replacement will come from the General Fund.

Revisions from Previous Year:

Cost estimates updated based on consultant recommendations. The entire project cost has been updated to FY 2022 and will no longer include borrowing.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$2,050,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$2,050,000	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(001) General Fund	\$2,050,000	\$0	\$0	\$0	\$0



Enterprise Land Management System Replacement

Project Number: 237
Project Status: New

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 15 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$1,500,000	\$375,000	\$375,000	\$375,000	\$375,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Capital Expenditures	\$1,125,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(131) Construction Services Fund	\$1,406,300	\$281,300	\$281,300	\$281,300	\$281,300
(001) General Fund	\$93,800	\$93,800	\$93,800	\$93,800	\$93,800





Public Works Vehicles

Project Number: 65
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$4,856,500	\$3,777,800	\$1,867,800	\$4,562,500	\$1,941,300
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$4,856,500	\$3,777,800	\$1,867,800	\$4,562,500	\$1,941,300
Subtotal Total By Fund					
(132) Stormwater Fund	\$2,202,900	\$1,488,300	\$479,800	\$1,654,100	\$745,600
(405) Solid Waste Fund	\$2,580,300	\$1,342,700	\$1,316,400	\$2,876,900	\$637,800
(001) General Fund	\$73,300	\$946,800	\$71,600	\$31,500	\$557,900

RPA Vehicles

Project Number: 66
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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 Recreation, Parks & Arts department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

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

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$340,300	\$280,200	\$331,700	\$261,500	\$507,200
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$340,300	\$280,200	\$331,700	\$261,500	\$507,200
Subtotal Total By Fund					
(001) General Fund	\$340,300	\$230,000	\$278,900	\$261,500	\$507,200
(408) Golf Course Fund	\$0	\$50,200	\$52,800	\$0	\$0



IT Vehicles

Project Number: 68
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

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 Information Technology department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

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

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$41,400	\$57,800	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$41,400	\$57,800	\$0
Subtotal Total By Fund					
(001) General Fund	\$0	\$0	\$41,400	\$57,800	\$0

Community Development Vehicles

Project Number: 69
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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 Community Development department. Vehicles needs are reevaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

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

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$105,300	\$37,200	\$107,100	\$76,300	\$89,700
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$105,300	\$37,200	\$107,100	\$76,300	\$89,700
Subtotal Total By Fund					
(131) Construction Services Fund	\$71,800	\$37,200	\$0	\$34,800	\$0
(001) General Fund	\$33,500	\$0	\$107,100	\$41,500	\$89,700



Environmental Services Vehicles

Project Number: 70
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$665,000	\$566,500	\$364,500	\$871,900	\$233,800
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$665,000	\$566,500	\$364,500	\$871,900	\$233,800
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$665,000	\$566,500	\$364,500	\$871,900	\$233,800

Fire Rescue Vehicles

Project Number: 71
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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 Fire Rescue department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

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

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$1,871,300	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$1,871,300	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,871,300	\$1,292,000	\$543,000	\$3,393,000	\$1,446,000



Police Vehicles

Project Number: 72
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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 Police department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

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

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$1,559,000	\$1,353,500	\$2,004,500	\$1,966,700	\$2,195,100
Subtotal Total By Expenditure Type					
Operating Expenditures	\$40,000	\$50,000	\$55,000	\$50,000	\$0
Capital Expenditures	\$1,519,000	\$1,303,500	\$1,949,500	\$1,916,700	\$2,195,100
Subtotal Total By Fund					
(133) Local Option Sales Tax (LOST) Fund	\$1,519,000	\$1,303,500	\$1,949,500	\$1,916,700	\$2,140,100
(001) General Fund	\$40,000	\$50,000	\$55,000	\$50,000	\$55,000

Engineering Services Vehicles

Project Number: 136
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4
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 Engineering Services Department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements.

Strategic Goal Advancement:

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

Revisions from Previous Year:

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

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$32,900	\$104,400	\$125,500
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$32,900	\$104,400	\$125,500
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$89,400
(132) Stormwater Fund	\$0	\$0	\$32,900	\$0	\$36,100
(001) General Fund	\$0	\$0	\$0	\$104,400	\$0



WWRF Non-Surface Water Effluent Disposal Project

Project Number: 77

Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 50 years

Additional FTEs: 1



Strategic Goal:

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

Project Description:

The Wastewater Reclamation Facility (WWRF) currently discharges fully treated effluent to Tampa Bay through Feather Sound. This is the only existing discharge method other than reclaimed water. The WWRF has no backup discharge system in the event of an emergency, such as a failure in the effluent discharge system to Feather Sound or if there is 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 residential reclaimed water system would not be a viable, cost effective way of reducing effluent discharge to Tampa Bay. Likewise, an alternative effluent discharge would have no impact on current reclaimed customers.

The four alternatives were reviewed with the Florida Department of Environmental Protection (FDEP) in FY 2019. City staff learned the three surface water discharge alternatives were not viable as FDEP was no longer issuing surface water discharge permits in Pinellas County. FDEP staff provided a positive endorsement for the fourth discharge alternative, Deep Injection Well. Additionally, other cities and counties in the region have been operating Deep Injection Wells in compliance with FDEP regulations for a number of years.

The Deep Injection Well, initially, remained the sole remaining alternative, would provide for a permitted method of disposal for any level of additional Total Nitrogen quantities required after the completion of the Biological Treatment Improvements project is complete. The City later made the decision to shift from Deep Injection wells to Aquafer Storage and Recovery.

Design funding for potential aquifer storage and recovery is proposed for FY 2023 and construction will be contingent upon the availability of future wastewater dollars

Strategic Goal Advancement:

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

Revisions from Previous Year:

The project was revised to represent a shift from deep injection well systems to aquifer storage and recovery well systems.



Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$1,500,000	\$0	\$5,000,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$1,500,000	\$0	\$5,000,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$1,500,000	\$0	\$5,000,000	\$0

LS 19 & 2 Sub Basin 4 Service Areas I&I Abatement

Project Number: 109

Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The City's goal is to reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF) during periods of significant wet weather.

The Lift Stations 19 and 2 (sub-basin 4) sanitary sewer service areas are two of the wastewater collection systems that experienced Sanitary Sewer Overflows (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 in to assist in the City being compliant with its consent decree by December 2022. Project now takes place in FY 22.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$3,600,000	\$175,000	\$1,400,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$3,600,000	\$175,000	\$1,400,000	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$3,600,000	\$175,000	\$1,400,000	\$0	\$0



LS 3 Service Area I&I Abatement

Project Number: 110

Project Status: Funded

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The City's goal is to reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF) during periods of significant wet weather.

The Lift Station 3 (and former LS6) sanitary sewer service area is one of the wastewater collection systems that has experienced Sanitary Sewer Overflows (SSO's) during past heavy storm events. As such, the City plans to implement improvements to the wastewater collection system in this service area to mitigate the problematic SSOs. During Phase 1 an engineering consultant will undertake a preliminary engineering analysis. During Phase 2 I/I abatement improvements will take place.

The following sequence is planned for the two phases:

FY 2023 Phase 1: Consulting services Inflow and Infiltration evaluation

FY 2024 Phase 2: Construction of Lift Station 3 Sanitary Sewer Service Area I&I Abatement Improvements

Strategic Goal Advancement:

Comprehensive rehabilitation of Lift 3 basin's collection system.

Revisions from Previous Year:

Pushes the I&I evaluation back to FY 23 and construction is pushed back FY 24.

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$300,000	\$2,500,000	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$300,000	\$2,500,000	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$300,000	\$2,500,000	\$0	\$0

Lift Station 30 Elimination

Project Number: 210
Project Status: Funded

Project Driver: Performance/Cost Improvement

Project Score: 4
Estimated Useful Life: 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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 for this middle priority project in a future fiscal year. Design costs are estimated at \$45,000. Construction costs are estimated at \$415,000. These upfront capital costs will save the City in operational costs over time.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$85,000	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$85,000	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$85,000	\$0



Lift Station 24 Force Main Replacement

Project Number: 211
Project Status: Funded

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Lift station 24 is located at 2098 Valencia Way. A 2019 condition assessment of its force main revealed deterioration. In addition, the pipe size is much too large for the amount of flow currently being pumped by Lift Station 24 subsequent to Lift Station 2 flow being diverted to a different force main. The project will include the installation of approx. 1,500 feet of 8" PVC pipe to replace the existing 20" ductile iron pipe. This smaller and shorter force main will require less maintenance/repair and in turn lower costs. Flows in this area are predicted to remain stable as the surrounding areas 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. Design cost are estimated at \$75,000. Construction costs are estimated at 670,000 in FY 2026.

Strategic Goal Advancement:

The goal is advanced by replacing aging wastewater infrastructure that has reached the end of its useful life, reducing the danger of a failure that would result in a sanitary sewer spill.

Revisions from Previous Year:

Construction moved from beyond 5th year to funded in FY 2026

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$145,000	\$600,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$145,000	\$600,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$145,000	\$600,000

Pinellas County - West Bay Drive Complete Streets Joint Project Agreement

Project Number: 212

Project Status: Funded Intergovernmental

Project Driver: Capital Renewal

Project Score: 4

Estimated Useful Life: 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Pinellas County's West Bay Drive Complete Streets Project includes planned roadway resurfacing, installation of medians, crosswalks and a wider sidewalk along the south side of the corridor. The City of Largo corridor limits are from Indian Rocks Road to Clearwater-Largo Road.

The Joint Project Agreement (JPA) allows the City to enter into an agreement with the County whereby the design of the City utilities will be incorporated into the County bid documents and the County's contractor and contract mechanism will be utilized for performance of the City's utility replacement. Specifically, the JPA includes:

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

The current sanitary sewer pipe has an expected 50-60 year life expectancy and is estimated to be 50 years old. A FY 2018 inflow and infiltration evaluation indicates the pipe is experiencing spiral cracking. The full replacement would reduce maintenance and future road closures along this busy roadway.

Executing this JPA in FY 2023 will allow Pinellas County to solicit a construction contract that includes multi-modal improvements and the replacement of City owned sewer assets.

Strategic Goal Advancement:

Complete streets multi-modal improvements will provide a connection to the downtown corridor and trailhead, benefit businesses by encouraging people to walk and cycle to businesses as a destination rather than driving through, and provide a safe alternative to cycling on West Bay Drive. The County's commitment to implementing complete streets improvements to the West Bay Drive corridor not only benefits Largo businesses and residents, it affords the City a rare opportunity to replace the aging clay pipe sanitary sewer collection system under the road. Complete replacement now avoids future road closures. New sanitary sewer assets will also greatly reduce the amount of time the Environmental Services Department staff will spend working near fast moving traffic.

Revisions from Previous Year:

N/A



Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$5,360,000	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$5,360,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$3,077,000	\$0	\$0	\$0
(128) West Bay Drive Community Redevelopment District (WBD-CRD) Fund	\$0	\$2,184,000	\$0	\$0	\$0
(112) Tree Impact Fee Fund	\$0	\$99,000	\$0	\$0	\$0

Lift Station 26 Service Area Inflow & Infiltration Bromide Abatement

Project Number: 228
Project Status: New

Project Driver: Regulatory Compliance

Project Score: 3
Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The City's goal is to prevent sanitary sewer overflows (SSOs) and reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF) during periods of significant wet weather. Simultaneously, the City must also achieve Consent Order compliance by December 2022.

The Lift Station 26 sanitary sewer service area is one of the wastewater collection system locations that has an excessive amount of inflow and infiltration (I&I) and more specifically saltwater infiltration as discovered in FY 2021. The naturally occurring bromide in saltwater is directly contributing to the creation of the disinfection byproduct dichlorobromomethane (bromo) at the WWRF. Dichlorobromomethane levels are currently a non-compliant permit condition that must be corrected prior to the Consent Order deadline.

As such, the City plans to implement improvements to the wastewater collection system in this service area to mitigate the I&I and simultaneously reduce the amount of bromide from entering the collection system. The I&I evaluation will be completed in FY 2021. The I&I abatement improvements are planned for FY 2022.

Strategic Goal Advancement:

Comprehensive rehabilitation of Lift 26 basin's collection system and subsequently the reduction of disinfectant byproducts to Old Tampa Bay. This work includes a combination of manhole rehabilitation, pipe repairs, and and pipe lining.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$2,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$2,000,000	\$0	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$2,000,000	\$0	\$0	\$0	\$0



20th Street SW Sanitary Sewer Siphon Replacement

Project Number: 229
Project Status: New

Project Driver: Strategic Plan/Commission

Priority

Project Score: 3

Estimated Useful Life: 75 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The sanitary sewer collection system has a siphon located on 20th Street SW that transits under McKay Creek. A siphon by definition allows wastewater to flow through a pipe under low lying areas or obstructions such as rivers, utilities, or other obstructions, where flow by gravity at these locations is impossible.

The current siphon consists of two 4 inch pipes (barrels). It has reached the end of its lifespan and requires bi-weekly cleaning by the Environmental Services Department to prevent potential sewer backups to nearby businesses located on West Bay Drive.

During the design phase in FY 2024 the siphon will be modeled to determine the correct piping size and whether other nearby portions of the collection system require resizing to accommodate predicted future flow. The construction phase will take place in FY 2026.

Strategic Goal Advancement:

Comprehensive replacement of the collection system siphon. Instead of cleaning the siphon bi-weekly, the siphon would only need to be inspected quarterly at first to determine if there is any sediment accumulation and then switched to an annual inspection as determined.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$300,000	\$0	\$1,500,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$300,000	\$0	\$1,500,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$300,000	\$0	\$1,500,000

Wastewater Collection System Flow Monitoring

Project Number: 230
Project Status: New

Project Driver: Strategic Plan/Commission

Priority

Project Score: 4
Estimated Useful Life: 15 years

Additional FTEs: 1



Strategic Goal:

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

Project Description:

The FY 2021 Clean Water Act Settlement Agreement requires the City to expand its Wastewater Collection System flow monitoring program from four (4) lift station basins to fourteen (14) basins in FY 2023.

Flow monitoring is an essential procedure to collect data for evaluating and characterizing wet-weather and dry-weather flow conditions in sanitary sewer collection systems. Real time use of the data for supporting operational decision-making/optimization such as:

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

A flow monitoring program requires reliable rainfall data with the proper resolution for wet-weather flow data analyses. The City will be able to benefit from a no-cost rainfall monitoring system already in place at six Largo fire stations.

A flow monitoring program also requires flowing monitoring equipment, software and personnel resources to install, operate, maintain, and collect/analyze data. As of FY 2021, the Environmental Services Department has relied on consultant services to run the flow monitoring program at Lift Stations 2, 3, 16 and 39. A financial analysis of the flow monitoring program determined with the additional ten (10) locations established in FY 2023, the total program cost would decrease substantially by transitioning from consulting services to one new position (1 FTE) and the procurement of flow monitoring software.

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

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$90,000	\$944,500	\$99,200	\$104,200	\$109,400
Subtotal Total By Expenditure Type					
Operating Expenditures	\$90,000	\$94,500	\$99,200	\$104,200	\$109,400
Capital Expenditures	\$0	\$850,000	\$0	\$0	\$0
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$90,000	\$944,500	\$99,200	\$104,200	\$109,400



Clean Water Act No. 1 Priority Lift Station Service Area Inflow & Infiltration Abatement

Project Number: 231
Project Status: New

Project Driver: Regulatory Compliance

Project Score: 4

Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The FY 2021 litigation settlement agreement required the City to expand its wastewater collection system flow monitoring program in FY 2023 in order to identify the next three sanitary sewer lift station basins with the highest amount of Inflow and Infiltration (I&I). This project currently titled Litigation Lift Station Priority No. 1 will be updated with a more specific location once the results of the flow monitoring efforts are known in FY 2024.

The City's goal is to reduce the potential for sanitary sewer overflows (SSO's) in the local community and reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF).

As such, the City plans to implement improvements to the wastewater collection system in this service area(s) to mitigate the Inflow and Infiltration (I&I) volume. The I&I evaluation will be completed in FY 2026. Funding for the I&I abatement improvements will be requested for the following fiscal year.

Strategic Goal Advancement:

Comprehensive rehabilitation of the basin's collection system.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$0	\$300,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$300,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$300,000

Clean Water Act Priority No. 2 Lift Station Service Area Inflow & Infiltration Abatement

Project Number: 232
Project Status: New

Project Driver: Regulatory Compliance

Project Score: 4
Estimated Useful Life: 25 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The FY 2021 litigation settlement agreement required the City to expand its wastewater collection system flow monitoring program in FY 2023 in order to identify the next three sanitary sewer lift station basins with the highest amount of Inflow and Infiltration (I&I). This project currently titled Litigation Lift Station Priority No. 2 will be updated with a more specific locations once the results of the flow monitoring efforts are known in FY 2024.

The City's goal is to reduce the potential for sanitary sewer overflows (SSO's) in the local community and reduce the total volume of wastewater received at the Wastewater Reclamation Facility (WWRF).

As such, the City plans to implement improvements to the wastewater collection system in this service area(s) to mitigate the Inflow and Infiltration (I&I) volume. The I&I evaluation will be completed in FY 2026. Funding for the I&I abatement improvements will be requested in the following fiscal year.

Strategic Goal Advancement:

Comprehensive rehabilitation of the basin's collection system.

Revisions from Previous Year:

N/A

Funding Breakdown:

FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Project Total	\$0	\$0	\$0	\$0	\$300,000
Subtotal Total By Expenditure Type					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$300,000
Subtotal Total By Fund					
(401) Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$300,000







City Logistics Warehouse Construction

Project Number: 2

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: 1

Estimated Cost: \$3,000,000 **Estimated Useful Life:** 40-50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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

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

Strategic Goal Advancement:

This project would provide comprehensive asset management

Revisions from Previous Year:

N/A

Biosolids Process Improvements and Building Hardening

Project Number: 13

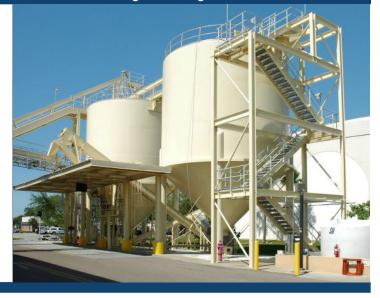
Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

Estimated Cost: \$12,000,000 **Estimated Useful Life:** 35 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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

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

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A



Southwest Recreation Outdoor Restroom Replacement

Project Number: 100

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 1

Estimated Cost: \$400,000

Estimated Useful Life: 40
Additional FTEs: -



Strategic Goal:

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

Project Description:

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

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

Strategic Goal Advancement:

The current building is the original, and is almost 40 years old. It was identified for replacement over 5 years ago, and has been in an unfunded state due to the high cost estimates to move the location. The longer the project is delayed, the more difficult it is becoming to maintain the facility for public use without the need for major capital investment. Moving the restroom will provide better, safer services for park patrons.

Revisions from Previous Year:

N/A

Highland Recreation Center Generator

Project Number: 142

Project Status: Unfunded Grant-seeking/eligible
Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$250,000 **Estimated Useful Life:** 20 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

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:

N/A



Library flooring replacement

Project Number: 226

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 2

Estimated Cost: \$810,000 Estimated Useful Life: 15-20 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

Replace carpet in all floors of the library building with new carpet and hard surface flooring in some program areas. Areas to receive hard surface flooring are TBD at this time.

Strategic Goal Advancement:

Carpeting in the library building is stained and worn, especially in high traffic, high use areas. The carpeting is cleaned annually and some sections have been replace as needed over the years but the building gets a lot of foot traffic and most of the carpet is over 15 years old and needs to be replaced entirely.

The Largo Library attracted over 478,000 visitors and hosted over 1,600 programs and events in 2019. The Largo Library has earned numerous awards, including the 2018 Florida Library Association Library of the Year. Replacing the carpet will not only ensure safe conditions through proactive maintenance, but also ensure our award-winning Library looks fantastic and continues to inspire community pride.

Revisions from Previous Year:

N/A

McGough Nature Center Reconstruction

Project Number: 227

Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 2

Estimated Cost: \$3,000,000 Estimated Useful Life: 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The project is to reconstruct the existing McGough Nature Center. This involves constructing a minimum 4,000 square foot facility to include an interpretative exhibit area, a classroom, office space, a reception area, a small kitchen to prepare and store animal food, storage, an outdoor deck, and at least six outdoor animal/bird cages. Over the next two years, community input, stakeholder engagement and a needs analysis will be completed to obtain feedback that will guide and refine the scope of work for the project to ensure construction of a facility that will meet future needs of the community.

This facility has seen an exponential increase in visitors and usage in the past ten years. Currently, the facility averages 9,700 visitors per month, prior to the Birds of Prey program inception approximately ten years ago, the center averaged 1,000 visitors per month.

The new facility will take into consideration this heavy usage in the design and program elements and incorporate future demands and opportunities for growth.

Strategic Goal Advancement:

The nature center provides a space for nature programming, nature education, animal and nature preservation. It is also connected to a park trail and boardwalk system on the intercoastal waterway. The nature center provides an educational component that most nature park visitors expect and appreciate.

Revisions from Previous Year:

N/A



CRD Neighborhood Streets - 10th St NW Extension

Project Number: 31

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$295,000
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

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

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A



Unpaved Roads

Project Number: 35

Project Status: Unfunded
Project Driver: Capital Renewal

Project Score: 1

Estimated Cost: \$2,970,000 Estimated Useful Life: 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

In FY 2001, the City initiated a program to re-construct roads where only unpaved roads exist within City of Largo right-of-way (ROW). Priority for improvement is based on the number of homes serviced and project cost. The City will work in cooperation with the Southwest Florida Water Management District (SWFWMD), to implement the use of pervious pavement where water quality improvements can be achieved within challenging and limited Right-of-Way.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

142nd Ave N/16th Ave SW Multimodal Connector

Project Number: 133

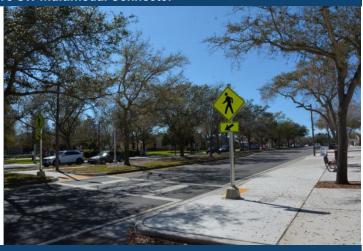
Project Status: Unfunded Intergovernmental

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$18,000,000

Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

This project entails the development of a 4-mile Community Street and connector trail between the Pinellas Trail and 62nd St North. It may include the construction of a new 142nd Avenue connection between Belcher Road and Seminole Boulevard and a continuous multi-use trail throughout, connecting the Pinellas Trail on the West and the Duke Energy Trail on the East side of US Hwy 19. This road project is included in the Pinellas County Long Range Transportation Plan Cost Feasibility Plan Project schedule.

Phase I consists of the construction of 1 mile of new roadway with a multi-use trail between Starkey Rd and Belcher Rd. Phase II consists of 1.5 miles of multi-modal roadway improvements, including a multi-use trail and a pedestrian bridge crossing US 19, from Belcher Rd to 62nd St N. Phase III consists of 1.5 miles of multi-modal roadway improvements, including a multi-use trail and a railroad crossing from Starkey Rd to the Pinellas Trail.

Strategic Goal Advancement:

This project would provide a new east-west community street connection with multimodal improvements.

Revisions from Previous Year:

N/A



Community Streets - Tall Pines Dr (SL06)

Project Number: 156

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City has two goals for the Community Street Network: improving community streets to provide safe and efficient routes from neighborhoods to local destinations; and accommodating growth by improving mobility for all users, especially pedestrians and bicyclists, within constrained rights-of-way that cannot be expanded to accommodate additional automobiles.

Paving group SL06 land uses include commercial, office, light industrial and residential and connects Ulmerton Rd to the planned future 142nd St/ 16 Ave SE Community Street and Trail. SL06 consists of 0.40 miles of scheduled pavement improvements. The SL06 area includes Tall Pines Drive from Ulmerton Road to Whispering Drive S. The project scope includes pavement, pedestrian, and bicycle infrastructure improvements. Pavement improvement scope consists of full reconstruction. Multimodal and ADA improvements will be evaluated and included with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Investments in pedestrian and bicycle improvements along these roadways will not only serve to expand transportation options for residents of the City, but also will serve to reduce the number of bicycle and pedestrian-related accidents that occur along these streets. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility. Additionally, multi-modal improvements will fill in sidewalk gaps on both sides of Tall Pines Drive per the City's Multi-Modal plan and improve bicyclist safety and mobility.

Revisions from Previous Year:

N/A

Neighborhood Streets - Valencia Dr (TR02)

Project Number: 158

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$1,617,000 Estimated Useful Life: 20 Years

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

The City's roadway pavement surfaces (280 lane miles) are a vital community asset with a total replacement value of over \$60 million. The scope of these projects may include pavement improvements, repairs to sidewalk, ADA curb ramps, stormwater and wastewater infrastructure, and traffic and safety improvements to address speeding, parking, volume, and cut-through traffic.

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

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility. Drainage improvements will address current flooding and water quality standards.

Revisions from Previous Year:

N/A



Neighborhood Streets - Oakdale Lane (TR19)

Project Number: 161

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR19 consists of 0.86 miles of scheduled pavement improvements. The TR19 area includes Palmcrest Lane, Oakdale Lane N, E & S, and Cove Lane. The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists of full reconstruction. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Neighborhood Streets - Shore Drive (TR43)

Project Number: 162

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR43 consists of 1.76 miles of scheduled pavement improvements. The TR43 area includes Shore Drive, Lake Hill Lane, Hillcrest Drive, East Lake Drive, Seacrest Drive (north of Keene Park Drive), East Park Drive, Keene Lake Drive and Keene Park Drive east of Seacrest Drive. The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists primarily of full reconstruction with the scope of Lake Hill Lane consisting of minor rehabilitation. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

In 2018, part of Seacrest Drive received interim microseal maintenance by City.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A



Neighborhood Streets - Willowbrook Drive (TR76)

Project Number: 163

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR76 consists of 1.84 miles of scheduled pavement improvements. The TR76 area includes all the streets intersecting and including Willowbrook Drive to the east of Belcher Road (including Willowbrook Drive, Riverside Drive, Scarsdale Drive, Glencove Court, Armonk Drive, Ashbury Drive, Kingston Cout, Larchmont Way and Westbury Avenue). The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists of full reconstruction. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A

Neighborhood Streets - 133rd Avenue North (TR90)

Project Number: 164

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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

Additional FTEs: -



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Paving group TR90 consists of 0.76 miles of scheduled pavement improvements. The TR90 area includes 12th Avenue SW, 131st Place N, 133rd Avenue N, Tall Pines Drive (between Ulmerton Road and 133rd Avenue N) and Fountain Way. The project scope includes pavement and pedestrian improvements. Pavement improvement scope consists of minor rehabilitation and full reconstruction. ADA improvements will be evaluated and completed with this project. This project includes design with inspection services and construction.

Strategic Goal Advancement:

Pavement improvements will extend or restore the service life of the City's roadway and increase driver safety and comfort. Sidewalk repairs will meet current ADA standards and will improve pedestrian safety and mobility.

Revisions from Previous Year:

N/A



Unpaved Alleys

Project Number: 191

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

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



Strategic Goal:

3.1.3. - Create connections between downtown Largo and employment, education, and recreational hubs that promote the area as one district

Project Description:

Throughout the City there are scattered alley networks. Identified in the 2009 West Bay Drive Community Redevelopment District Plan is a Capital Improvement project to focus on the district by prioritizing and then installing permeable paving on active alleys. The first step in this project will be to conduct an analysis of the alley infrastructure (Alleyway Connectivity Study) in the redevelopment districts in order to prioritize improvement of the alleys in the future. Following the study's results a plan will be developed on how to increase the capacity/use of the alley network in downtown including the best paving materials to be used within the network.

Strategic Goal Advancement:

Paved alleys will promote walk-ability in the downtown and encourage business development.

Revisions from Previous Year:

N/A





Parkland Acquisition

Project Number: 52

Project Status: Unfunded

Project Driver: Service Demand Growth

Project Score: 1

Estimated Cost: \$2,000,000

Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

3.2.1. - Provide exceptional and affordable community amenities and city services that enrich quality of life

Project Description:

This project is established to purchase land throughout the City of Largo's planning service area for recreation services, primarily in the eastern portion of the City. The first step in preparedness is to acquire the property on which to build. Funds must be designated in the planning process for the purchase of property, however development does not have to occur immediately. Based on estimates of property costs and appraisals, staff anticipates an average of \$2 to \$4 million per property purchase will be needed for land acquisition and associated costs, including demolition and clearing of property. Actual costs will vary based on the size and condition of the property. Grant funds can also be pursued to assist in the acquisition of land. Staff recommends identifying funds for property acquisition by creating a reserve fund that provides for the fund balance to rollover to the following year. Trust funds and grants could be utilized as opportunities arise.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Lake Villa Park Boardwalk

Project Number: 129

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$250,000 **Estimated Useful Life:** 15-20 years

Additional FTEs: -



Strategic Goal:

3.2.1. - Provide exceptional and affordable community amenities and city services that enrich quality of life

Project Description:

Lake Villa Park is located in the Clearwater/Largo Road Community Redevelopment Area. Staff recommends utilizing the park as a way to enhance the CRA by making the park more visible from Clearwater/Largo Road. The project involves construction of a boardwalk along the southern part of the lake and wrapping it west toward the roadway as well as installation of a picnic shelter near the western edge.

Currently, the only park amenity is a playground only accessible through the small neighborhood streets. This park is also tucked away in a neighborhood, hiding undesirable and unsafe activity by vagrants and youth. The project enhances visibility of the park from a more heavily traveled roadway and expands use through new amenities, which opens up the park with the goal of reducing undesirable activity and making it safer for the neighborhood to use.

The project has the potential of receiving a variety of grant funding including Florida Recreation Development Assistance Program.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A



Recreational Trails Projects

Project Number: 193

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$1,500,000 **Estimated Useful Life:** 15-20 years

Additional FTEs: 1



Strategic Goal:

2.2.4. - Develop a multimodal street, trail, and sidewalk network that provides interconnected transportation options to residents.

Project Description:

Recreational trails are trails within the parks system, primarily used for recreational activity. This project combines several trails projects into one Recreational Trails Project. The Duke Energy Gateway project is to purchase land for the future development of a trail head along the Duke Energy Trail. The current plans for the Duke Energy Trail indicate that it will run through the eastern portion of the City as it is developed. Staff will be seeking grant opportunities and alternative funding sources for the land acquisition and future development of the property. A potential site has been identified that will provide a great opportunity for community partnership with the Pinellas County School Board, Duke Energy, Pinellas County and the City to create a trail loop as well as multi-purpose athletic fields along the trail. A second project is a trail system within Largo Central Park to connect the main western portion of the park to the Nature Preserve and adjacent neighborhood.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

McGough Nature Park Boardwalk Replacement

Project Number: 218

Project Status: Unfunded Grant-seeking/eligible

Project Driver: Capital Renewal

Project Score: 1

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:

N/A



Stormwater Retrofit - Heather Hills (115th St N)

Project Number: 58

Project Status: Unfunded

Project Driver: Strategic Plan/Commission Priority

Project Score: 1

Estimated Cost: \$550,000
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

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

Project Description:

this project intends to improve the linear retention ditch within the Heather Hills Subdivision behind several residential properties near 115th Street North. The ditch lies within the McKay Creek drainage basin between the Pinellas Trail and Ridge Road and is connected to a retention pond that outfalls into the Pinellas Trail stormwater conveyance system.

Strategic Goal Advancement:

This project will require ongoing preventive maintenance.

Revisions from Previous Year:

N/A



Allen's Creek Regional Watershed Management

Project Number: 105

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

Estimated Cost: \$740,000
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

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

Project Description:

The Allen's Creek Basin covers an area of approximately 7.7 square miles (5,600 acres), and is an impaired waterbody due to total maximum daily load for nutrients and dissolved oxygen as designated by the FDEP(62303 F.A.C.). The primary land use throughout the watershed is residential, comprising approximately 70% of the project area. The remaining portion of the watershed is comprised mainly of commercial, industrial, institutional and natural land uses.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Starkey Rd Basin Regional Watershed Management

Project Number: 107

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

Estimated Cost: \$1,600,000

Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

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

Project Description:

The Starkey Road Basin covers an area of approximately 12 square miles and is an impaired waterbody for Dissolved Oxygen, Nutrients due to Chlorophyll, and fecal coliform based on FDEP (62303 F.A.C.). The basin is highly urbanized and dominated by residential (54 percent) and industrial (12 percent) land uses.

Ten out of the seventeen 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.



Clearwater Largo Rd Regional Watershed Management

Project Number: 108

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

Estimated Cost: \$350,000
Estimated Useful Life: N/A
Additional FTEs: -



Strategic Goal:

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

Project Description:

The Clearwater-Largo Road Drainage District Study developed strategies for mitigating the stormwater impacts associated with water quantity and water quality of existing development, and potential redevelopment within the West Bay Drive Community Redevelopment District and Clearwater Largo Road Community Redevelopment District. In general, the study area is bordered on the east by 4th Street NE, on the north by Belleair Road, on the west by the Pinellas Trail, and extends south of 8th Avenue SW.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Starkey Road Basin- Channel 10 Ditch Outfall Improvement

Project Number: 122

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

Estimated Cost: \$600,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Starkey Road Basin Watershed Management Plan (Plan), completed in 2012, addresses water quality in the Starkey drainage basin and identifies Best Management Practices (BMP) designed to reduce the amount of pollutants which flow into Boca Ciega Bay.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A



Allen's Creek Basin- Deville Drive Outfall Improvement

Project Number: 124

Project Status: Unfunded

Project Driver: Regulatory Compliance

Project Score: 1

Estimated Cost: \$210,000 **Estimated Useful Life:** 50 Years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The Deville Neighborhood is located north of East Bay Drive, and southeast of McMullen Road. The project area is a residential area that experiences roadway and structure flooding. Water within this residential area flows north and east along the streets, where it is then collected by stormwater inlets at the intersection of Deville Drive North and Deville Drive East. The water is then piped north to the existing channel via a 36-inch pipe towards McMullen Road. Flooding in this residential area can be greatly reduced by installing a parallel 48-inch pipe to the existing outfall. This alternative is predicted to eliminate road flooding, but further evaluation would need to be completed to ensure that the issue is fully addressed.

Strategic Goal Advancement:

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

Revisions from Previous Year:

N/A

Yellow Banks Grove and Yachthaven Estates Drainage Improvements

Project Number: 235
Project Status: Unfunded

Project Driver: Capital Renewal

Project Score: 2

Estimated Cost: \$4,190,000 Estimated Useful Life: 30-50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

This project involves the evaluation and design for a new drainage system and pavement rehabilitation within Yachthaven Estates and the northern portion of the Yellow Banks Grove neighborhood, which is located directly to the south of Yachthaven Estates. Many drainage related problems are experienced by residents during and after rainfall events in these neighborhoods. These neighborhoods are located in the southwestern portion of the City, just east of the intercoastal waterway and includes the area bounded by 145th St N to the west, 143rd St N to the east, Starboard Lane to the north and 122nd Ave N to the south. The existing drainage system of Yachthaven Estates is made up of three-sided open concrete ditches, which are both dangerous and insufficient to handle the stormwater runoff within the neighborhood. The existing open concrete ditches are located along the edge of pavement and create a drop off condition for vehicles and bicyclists. In addition, the concrete ditches are undersized and provide no environmental benefits. Very narrow rights-of-way within this neighborhood will pose a potential design constraint. Additionally, insufficient infrastructure within the northern portion of the Yellow Banks Grove neighborhood contributes to flooding. Engineering staff recommend a coordinated approach with evaluating these two adjacent areas together, as a redesign of the drainage system spanning these two areas is anticipated. Detailed surveying and geotechnical consultant services will be required.

The evaluation and design services would consider sustainability and resiliency with regard to the proposed drainage system. This project's cost estimate does include construction administration costs, but does not include the construction costs for these improvements. Based on the design recommendations, the construction of various improvements would need to be planned and prioritized in the future with additional phases. Final Construction costs would be inclusive of pavement rehabilitation.

Strategic Goal Advancement:

By reducing flooding and reconstructing dangerous ditches. The elimination of the drop off point reduces the risk severe injury from the stormwater infrastructure. Appropriately sized Stormwater infrastructure will also be able to absorb the rainfall in the area.

Revisions from Previous Year:

N/A



Interceptor Bypass Lift Station and Force Main

Project Number: 196

Project Status: Unfunded

Project Driver: Performance/Cost Improvement

Project Score: 1

Estimated Cost: \$8,000,000 **Estimated Useful Life:** 50 years

Additional FTEs: -



Strategic Goal:

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

Project Description:

The 142nd Ave. Interceptor begins at the Public Works facility and runs east along Donegan Rd. to 142nd Ave. Since the Wet Weather pumping system was put into operation, the flow through the upper reaches of the interceptor has been greatly reduced as intended to mitigate sanitary sewer overflows. The lower flows result in an acceleration of sediment buildup in the pipe. This development increased the number of cleanings for the interceptor.

The goal of this project would be to construct a new lift station at Public Works and pump the flow past the flat section of the interceptor, to a point where higher flow will prevent sediment buildup. The City will hire an engineering consultant to evaluate the existing system, develop design alternatives, then proceed with a design. The City will realize a savings of approximately \$80,000 per year in interceptor cleaning cost, but will see an additional operational and maintenance cost of approximately \$33,000 for the new lift station.

Strategic Goal Advancement:

The project will add the operation and maintenance costs of a new lift station, but eliminate the need for annual cleaning of a large portion of the interceptor system.

Revisions from Previous Year:

N/A



The following definitions of terms and acronyms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents:

Accounting procedures:

All processes which identify, record, classify and summarize financial information to produce financial records.

Account Structure:

An account structure is a unique combination of a fund, cost center, spend category and other financial groupings that allow for accounting transactions to be categorized based on the type of good/service. For example, General Fund, IT Business Services and Software Support Fees create a unique account structure specific to a Fund, Cost Center and Spend Category.

Accounting System:

The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

Accrual Basis:

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax:

A tax levied on the assessed value of real property. This tax is also known as property tax.

Amendment One:

Constitutional Amendment that passed in January 2008 through a state-wide referendum that reformed property tax. The amendment provided several changes to the property owner such as revisions to the taxable value by increasing the amount of the homestead exemption and made credit earned for the homestead exemption transferable to another home. The amendment also restricts local governments from increasing property tax revenue to no more than the state income growth per capita.

Amortization:

Amortization is the process of decreasing, or accounting for, an amount over a period (e.g. loan repayment schedules).

Appraise:

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Appropriation:

An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

American Rescue Plan (ARP) Act:

The American Rescue Plan Act was signed into law in March 2021 by the federal government and provided Largo with a portion of a one-time funding allocation. Largo received \$12.9 million dollars to replace lost revenue due to the COVID-19 pandemic.

Assessed Valuation:

A valuation set upon real estate or other property by a government as a basis for levying taxes.



Assessment:

(1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assigned Fund Balance:

Assigned Fund Balance describes the portion of fund balance that reflects a government's intended use of resources, as established at the highest level of decision making.

Available (Unassigned) Fund Balance:

This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budgetary Control:

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue

Budget Reduction:

A Budget Reduction is a method of aligning expenditures with expected revenues.

Capital:

Any item with an expected life of more than one year and a value of more than \$10,000, such as automobiles, trucks, furniture, buildings, land, etc.

Capital Improvement Program: (CIP):

A multi-year capital expenditure plan for the acquisition of significant infrastructure and equipment. It sets forth each project or other contemplated purchase and specifies the full resources estimated to be available to finance the projected expenditures.

Committed Fund Balance:

Committed Fund Balance describes the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remain binding unless removed in the same manner.

Communications Workers of America (CWA):

CWA, the largest telecommunications union in the world, represents over 700,000 men and women in both private and public sectors. CWA is also the City of Largo's largest labor union.

Community Development Advisory Board (CDAB):

The CDAB advises and makes recommendations to the City Commission concerning policy matters relating to the Community Development Department. The CDAB also reviews the Community Development Department's annual budget and Capital Improvement Plan projects and makes recommendations to the Commission.

Community Development Block Grant (CDBG):

CDBG is a federal housing assistance program that provides loans for the purchase and rehabilitation of housing for first-time home buyers. The loans are repaid when the property is sold, which provides a perpetual pool of funds to be used for this purpose.

Community Redevelopment Agency (CRA):

The CRA is the governing body over the City's Community Redevelopment District.

Community Redevelopment District (CRD):

A CRD is a specially designated area targeted for revitalization. The City of Largo has two CRDs: the West Bay Drive Community Redevelopment District and the Clearwater-Largo Road Corridor Community Redevelopment District.

Comprehensive Development Code (CDC):

The Largo CDC contains performance standards for new site development projects that are intended to protect the health, safety, and welfare of the citizens of Largo by ensuring that neighbors and adjacent properties are protected from potential negative impacts related to the development and use of land. The CDC serves as the blueprint that guides and controls land development within the City as required by its Charter, and in conformance with the Local Government Comprehensive Planning and Land Development Regulation Act of 1985, as amended.

Comprehensive Development Plan:

Plan outlining the development plan and land use within the City.

Consumer Price Index (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Cost Allocation:

A method used to charge Enterprise, Internal Service, and Special Revenue Funds for attributable costs.

Costing Center:

A costing center is a distinct, clearly identifiable activity, function, program, or organizational unit which is budgeted as a subunit of a department. A departmental budget utilizes the separate costing centers as its basic components.

Debt Service:

The payment of principal and interest on borrowed funds, such as bonds.

Deficit:

An excess of liabilities and reserves of a fund over its assets.

Depreciation:

The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program:

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents in accordance with national professional standards and to provide peer recognition and technical assistance to the fiscal officers preparing them.



Employee Assistance Program (EAP):

The City of Largo has an EAP for employees and their dependents to provide professional assistance for personal problems affecting job performance or personal well-being.

Encumbrance:

An amount of money committed for the payment of goods and services ordered or contracted for but not yet received or paid for.

Enterprise Fund:

A self-supporting fund designed to account for activities supported by user charges; examples are the Solid Waste or Wastewater funds.

Entitlement:

The amount of payment to which a state or local government is entitled for a program or other purpose as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Family Medical Leave Act (FMLA):

The FMLA entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. Eligible employees are entitled to:

- Twelve work weeks of leave in a 12-month period for:
- The birth of a child and to care for the newborn child within one year of birth;
- The placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;
- To care for the employee's spouse, child, or parent who has a serious health condition;
- A serious health condition that makes the employee unable to perform the essential functions of his or her job;
- Any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty;" or
- Twenty-six work weeks of leave during a single 12-month period to care for a covered service-member with
 a serious injury or illness if the eligible employee is the service-member's spouse, son, daughter, parent, or
 next of kin (military caregiver leave).

Fiduciary Fund:

Fiduciary funds are used to account for assets held in trust by the government for the benefit of individuals or other entities (i.e. retirement funds).

Fiscal Year:

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City, the fiscal year begins on October 1 and ends on September 30.

Fixed Assets:

Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery, and equipment.

Franchise:

The right granted by a government through a contract permitting private utilities the use of public property, such as city streets, for wires, cables, pipes, and other facilities to deliver their services.

Full-Time Equivalent (FTE):

FTE is a method of measuring hours worked in a typical 40-hour work week, and can be defined as the number of total hours worked divided by the maximum number of compensable hours in a work year. For example, if the work year is defined as 2,080 hours, then one worker occupying a paid full-time job all year would equal one FTE. Two employees working for 1,040 hours each would equal one FTE.

Full-Time Position:

A position which qualifies for full City benefits, usually required to work 40 hours per week. However, full-time Fire Rescue personnel work 50 hours per week and all part-time personnel working in excess of 30 hours per week are granted benefits as full-time employees.

Fund:

A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose. Each fund is an independent financial entity.

Fund Balance:

The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

Fund Type:

In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust.

GAAP:

Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, the Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund:

The fund contains revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire Rescue, Police, Public Works, City Administration, and Recreation, Parks and Arts.

General Obligation Bonds:

Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Geographic Information System (GIS):

A GIS software application provides a computerized graphical display of land and the infrastructure in place on that land. The data contained in the GIS system becomes the source data for all other City applications.

Governmental Fund:

Governmental funds include the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. Revenues and expenditures in these funds are recognized when they become available, depreciation is not recorded, and the measurement focus in these funds is on source and use of resources.

Grants:

Transfers of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

Greater Largo Library Foundation (GLLF):

The Greater Largo Library Foundation, Inc. is a non-profit organization that cultivates funding resources and advocates for the Library to enhance innovative library services for the community's educational and social enrichment.



Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax, as well as the third \$25,000 of assessed value.

Housing Trust Fund (HTF):

The HTF was established in 2007 with a partnership between the City of Largo and Pinellas County for the promotion of affordable housing for a three-year period.

Intergovernmental Revenues:

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

International Association of Fire Fighters (IAFF):

The International Association of Fire Fighters (IAFF) is a labor union representing professional firefighters in the United States and Canada, and represents Largo's Firefighters, Fire Lieutenants, and Assistant/District Chiefs.

Leadership in Energy and Environmental Design (LEED):

LEED is an internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in energy savings, water efficiency, CO2 emissions reduction, improved indoor environmental quality, 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.

Property Tax:

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Reclassification:

The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Reserve:

(1) An account used to earmark a portion of fund balance to indicate that it has been set aside for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.



Restricted Fund Balance:

Restricted Fund Balance describes the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions (e.g. creditors, grantors, laws, regulations, constitutional provisions).

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds:

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund or a specified revenue source other than the property tax.

Revenues:

An increase in the assets of a fund income which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability or a decrease in assets, and does not represent a contribution of fund capital to enterprise or internal service funds.

Rolled-Back Millage Rate

Under Florida law, as property values change each year by the property appraiser due to inflation, the City property tax rate is reduced or increased so that the property tax revenue remains the same as the prior year. Annexations or New Construction is not included in the calculation, therefore resulting in a credit for the City. However, annexation and new construction will be included in the calculation from then forward. All property tax rate changes, including maintenance of the current rate, are calculated using the rolled-back rate as the base.

Rolled-Back Millage Rate (Adjusted):

The Florida State Legislature has mandated that each year the millage rate a local government can levy with a simple majority vote will be based on the Rolled-Back Millage Rate (above) adjusted by the percentage increase in median income in the State of Florida. This rate is developed by the State.

Special Assessment:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund:

A fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. Examples of special revenue funds in the City of Largo are the Local Option Sales Tax Fund or the Construction Services Fund.

Surplus:

An excess of the assets of a fund over its liabilities and reserved equity.

State Housing Initiatives Partnership (SHIP):

SHIP Program funding channels a portion of documentary stamp taxes on deeds directly to local governments for the development and maintenance of affordable housing.

Tax Base:

The total taxable value of all property within the jurisdiction of the government levying the property tax.

Tax Payer Bill of Rights (TABOR):

TABOR is legislation aimed at limiting the growth of government by requiring, among other things, that increases in overall tax and user fee revenue be tied to inflation and population increases unless larger increases are approved by referendum.

Tax Rate Limit:

The maximum rate at which a government may levy a tax. The limit may apply to specific taxes, or to total taxes imposed for all purposes by a government. Limits are established by city charter or state statutes or constitution.

Tax Roll:

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined.

Taxable Value:

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Temporary Position:

A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

Trust Funds:

Funds used to account for assets held by a government in a trustee capacity for a specific purpose.

Unassigned Fund Balance:

In the General Fund, the Unassigned Fund Balance represents the net resources a government has in excess of what can be properly classified in one of the four other categories of fund balance (Nonspendable, Restricted, Committed, Assigned).

User Charges:

The payment of a fee for direct receipt of a public service by the party benefiting from the service.