



AGENDA
Finance Advisory Board
Monday, April 27, 2026
Community Room @ 6:00 p.m.

Page

1. CALL TO ORDER

2. INTRODUCTIONS

3. PUBLIC COMMENT

4. APPROVE/AMEND PROPOSED AGENDA

5. APPROVE PRIOR MEETING MINUTES

- 5.1 March 2, 2026 Meeting Minutes 3 - 52
[Finance Advisory Board - 02 Mar 2026 - Minutes - Pdf](#)

6. REGULAR BUSINESS

- 6.1 [FY 2027 - FY 2031 Capital Improvement Program](#) | Project Discussion by Portfolio
Questions and Discussion from the Board
 - 1. Facilities Projects
 - 2. Mobility Projects
 - 3. Wastewater Projects
 - 4. Stormwater Projects

Financial Policy Review - Discussion and Recommendations:

- 1. Stormwater Rate Increase Structure
- 2. Solid Waste Rate Increase Structure
- 3. General Fund Revenue Assumption
- 4. Police Vehicle Change Request

Main FAB Recommendations:

- 1. Proposed Revenue / Rate Changes
- 2. New or Newly Funded CIP Projects
- 3. Unfunded Projects
- 4. CIP Document Feedback
- 5. Other Recommendations

- 6.2 Future Meeting Dates:
 - 1. Monday, May 4, 2026 - No Meeting
 - 2. Tuesday, May 12, 2026 - FAB Chair Presents Recommendations to the City Commission (4:00 pm)
 - 3. Monday, June 1, 2026 - No Meeting
 - 4. Tuesday, July 1, 2026 - No Meeting, FY 2026 Proposed Budget Available
 - 5. Friday, July 17, 2026 - Joint City Commission / Finance Advisory Board Meeting for FY 2027 Proposed Budget (1:00 p.m.)

6. Monday, July 27, 2026 - FAB Meeting to Develop Recommendations to the City Commission on FY 2027 Proposed Budget (6:00 p.m.)
7. Monday, August 3, 2026 - No Meeting
8. Tuesday, August 11, 2026 - FAB Chair Presents Recommendations to the City Commission (4:00 pm)

7. ADJOURN

Largo
Finance Advisory Board Minutes
Monday, March 2, 2026 @ 6:00 PM

PRESENT: Board Member Beth Rees, Board Member Haseena Papa, Board Member Andrea Gillotte, Board Member Valerie Hibbard, Board Member Bill Mackintosh, Board Member James Adams, and Board Member John Stransky

ABSENT:

STAFF PRESENT: Executive Assistant Jocelyn Streets, Finance Director Rebecca Spuhler, OPB Director Kristina Messenger, Commission Liaison John Lauser, and Staff Liaison Jared Campbell

A. Call to Order

Bill Mackintosh called the meeting to order at 5:59pm

B. Introductions

C. Public Comment

No public present

D. Approve/Amend Proposed Agenda

E. Approve Prior Meeting Minutes

1. Last Meeting - November 3, 2025

I move to approve minutes as written.

F. OTHER BUSINESS

2. Election of 2026 Board Chair / Vice Chair

Moved by John Stransky, seconded by Valerie Hibbard, I move to appoint Bill Mackintosh as Board Chair. Motion carried 7-0

Moved by Bill Mackintosh, seconded by Andrea Gillotte, I move to appoint James Adams as Vice Board Chair. Motion carried 7-0

3. Government in the Sunshine State - Information Only

Rebecca Spuhler, Finance Director, gave short presentation on Sunshine law. Packet provided by BMO.

John Stransky would like to commend staff on how comprehensive the prep packet was before the meeting.

[Government in the Sunshine Law - Handout](#)

4. Review of Resolution Establishing Finance Advisory Board and Board Responsibilities

Jared Campbell gives presentation on Finance Advisory Board and Board Responsibilities, with special emphasis on page 49 of the handout that outlines specific priorities for this board. These items can also include special projects directed from City Commission and large debt.

[Res. 2209 FAB Enabling Resolution 2018](#)

5. Reminder - FAB Annual Meeting Schedule

The originally scheduled July 31st has been moved to July 27th considering that the recommendation meeting is on a Friday as well.

Bill Mackintosh will be out of town April 27th.

Moved by Valerie Hibbard, seconded by Andrea Gillotte, I move to approve moving the July 31st meeting to July 27th. Motion carried (7-0) 10-0

[FY 2026 FAB Calendar](#)

6. FY 2027 Budget Work Sessions So Far - Information Only

Presentation given by Jared Campbell on the Stormwater Portfolio CIP Prioritization and 2027 Budget Update

The meeting began with an update on the project matrix, noting that new projects were added at 2nd Avenue NW, Egret, Lake Donegan, and Avon Ridge. Bill Mackintosh asked how the City determines whether new projects are funded or unfunded, and Jared Campbell explained that funding status is not known until staff proposes the project and the City Commission approves it. John Stransky then asked how stormwater is paid and who pays it, and Rebecca Spuhler explained that stormwater fees are collected through the County and appear on residents' utility bills. James Adams asked whether road maintenance and stormwater are billed separately, to which Rebecca Spuhler confirmed that they are. He also asked whether Penny for Pinellas contributes to any of these costs, and she clarified that while it does not fund stormwater projects, it may fund some road maintenance projects. Beth Rees asked whether stormwater is billed at a flat rate, and Rebecca Spuhler explained that residential bills are flat-rate while commercial bills are based on the square footage of impervious surface area. Bill Mackintosh questioned whether a resident with a 600-square-foot home pays the same amount as a resident with a 10,000-square-foot home, a topic that requires written clarification based on the residential flat-rate policy.

James Adams asked whether the scorecard mentioned in the presentation was the same as the equity scorecard, and Jared Campbell clarified that they are different and described the distinction. Adams also asked what SRAP stands for, and Jared Campbell explained that it is the Sustainability Resilience Action Plan. Adams continued by asking how a neighborhood can request a CIP project, and Jared Campbell explained that neighborhoods may request that the relevant department propose it or bring the item forward during Citizen Comment at public meetings. Adams also asked how Citizen Comment items are tracked and followed up on, which will require additional clarification. An update was provided indicating that hiring for a stormwater position is underway and currently in the middle of recruitment.

The group discussed upcoming work sessions, noting that three new sessions will be held to continue priority alignment work that began during the fall budget retreat. Jared Campbell then reviewed the FY 2027 budget presentation, including estimates versus actuals for FY 2025, the City Commission's top eight priorities, and the proposed rate plan. Bill Mackintosh asked whether the rate study was performed internally or by a third party, and Jared Campbell explained that the City uses a specialized third-party vendor. Commissioner John Lauser asked why Solid Waste (SW) rates are projected to rise by 5 percent when County tipping fees are increasing by 7 percent. Rebecca Spuhler responded that the 7 percent increase applies only to a portion of the total expenditure and that Solid Waste projections are more predictable because the program is not infrastructure-heavy.

[FY 2027 Budget Financial Update](#)

[FY27-31 Stormwater Cost-Impact Memo](#)

[Stormwater CIP Prioritization Work Session 1.13.26](#)

G. ADJOURN

The meeting adjourned at 7:07 pm.

Diane L. Bruner, CMC, City Clerk



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GOVERNING UNDER THE SUNSHINE LAWS

I. Basic Provisions.

“All meetings of any board or commission of any state agency or authority or of any agency or authority of any country, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, **at which official acts are to be taken are declared to be public meetings open to the public at all times, and no resolution, rule, or formal action shall be considered binding except as taken or made at such meeting.”**
§286.011(1), Fla. Stat.

II. What constitutes a “board or commission?”

- A. All governing bodies and decision-making committees.
- B. All advisory boards or committees that are more than mere fact-finders (e.g. those that make a recommendation to the governing body). Advisory boards with “decision-making” functions, (i.e., screening applicants for an appointed position) are subject to the Sunshine Law. The courts focus on the nature of the act performed in determining whether a committee is making a recommendation or decision or merely fact-finding.
- C. A public body cannot escape the application of the Sunshine Law by delegating a job to an “alter ego.”

III. What constitutes a “meeting?”

- A. Any occasion where two or more members of the same board or committee communicate on any matter which may foreseeably come before their board or committee for action.
- B. “Communications” includes all forms: in person, by telephone, written documents, email, social media, and includes communications through third parties (conduit).

IV. Requirements for a public meeting.

For two or more members of the same board or committee to meet (i.e. communicate – see above), the following requirements must be met:

A. The meeting location must be **open to the public**

1. Section 286.011(6) prohibits holding public meetings at any facility that discriminates on the basis of sex, age, creed, color, origin, or economic status.
2. Section 286.26 requires accommodations to be made, upon written request received at least 48 hours in advance, for physically handicapped individuals. Federal law requires that persons with disabilities be given full access to all public meetings and programs.

B. **Public notice** must be given of the meeting

1. The statutes do not prescribe any particular form or method for giving public notice.
2. Courts interpret the intent of the statutes to require “reasonable notice.”
3. In an informal opinion, the Attorney General’s office has suggested that reasonable notice should contain the time and place of the meeting and, if available, an agenda (otherwise a summary of subject matter). (Note: the courts have held publication of an agenda is not required and it is not a Sunshine Law violation to discuss items not on the agenda.) The notice must also include language for individuals with disabilities to be able to request reasonable accommodations and advise that if a person(s) decides to appeal any decision, they may need to ensure that a verbatim record of the proceedings is made.
4. The Attorney General has further advised that these notices should be “prominently displayed” in the principal place of business, on the entities website (if the entity has a website), and that the notices should be posted sufficiently in advance to provide “appropriate and effective notice under the circumstances.” While there is no general mandated period of time, courts have held the following times to be presumed reasonable:

Meeting Type	Notice Time
Regular Meetings	7 days
Special Meetings	3 days
Emergency Meetings	24 hours* (*if possible)

C. Public comment must be received before official action

1. Section 286.0114 requires that members of the public be given a reasonable opportunity to be heard on a proposition before a board or commission votes.
2. The opportunity to be heard need not occur at the same meeting at which the board or commission takes official action if the opportunity occurs at a meeting that is during the decision making process and is within reasonable proximity in time before the meeting at which the board or commission takes the official action.
3. This does not prohibit a board or commission from maintaining orderly conduct or proper decorum in a public meeting. The opportunity to be heard is subject to rules or policies of decorum adopted by the board or commission.
4. This does not apply to: emergency actions, ministerial or ceremonial actions, or quasi-judicial decisions. Quasi-judicial decisions are governed by the board or commissions quasi-judicial procedures.

D. **Minutes** must be taken

1. Section 286.011(2) requires that minutes be kept of each public meeting and that they be open to public inspection.
2. Meetings may be tape recorded or videotaped, but this is not required and does not alleviate the need for written minutes.

E. All board members present **must vote** unless they have a conflict of interest

1. Section 286.012 requires that all members present at a meeting vote on official actions or decisions unless "there is, or appears to be a possible conflict of interest" pursuant to Chapter 112, Florida Statutes. If the proceeding is quasi-judicial, a member "may abstain from voting on such

matter if the abstention is to assure a fair proceeding free from potential bias or prejudice.”

2. Roll call votes on all matters are not necessary.
3. Secret ballots are prohibited.

V. Effect of Sunshine Law Violations.

A. Sanctions

1. Criminal - knowing violation of the Sunshine Law is a second degree misdemeanor, with penalties of up to \$500 in fines and up to 60 days in jail.
2. Civil - inadvertent violations are civil infractions with penalties not to exceed a \$500 fine.
3. Removal from office, attorneys’ fees, injunctive and declaratory relief.

B. Validity of actions taken in violation of the Sunshine Law

1. Actions which have been taken are void ab initio.
2. Members of the general public have standing to sue.
3. Initial action taken in violation of the Sunshine Law can be cured by an independent final action taken in the Sunshine; in other words, start over but in the Sunshine (however, this cannot be merely a perfunctory ratification of secret meetings.)

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SUMMARY
SUNSHINE LAW - DO'S AND DON'TS

DON'TS

1. Hold any conversation with other members of your board or committee regarding items that are scheduled to come before your board or committee, or is likely to come before your board or committee, outside of advertised public meetings.
2. Ask other people, including staff, about their conversations with another board or committee member regarding subjects or items that are likely to come before you for action.
3. Send memos or emails to other board or committee members asking that they reveal how they will vote. This includes "reply all" emails.
4. Abstain from voting unless you have a conflict of interest.
5. Communicate in any other manner you think may violate the Sunshine Law. Trust your "gut."

DO'S

1. Feel free to attend social functions with colleagues who are also on the board (just do not discuss any matters which may come before you for a vote!)
2. Feel free to talk to staff (just do not use them as a go-between or conduit for communications between yourself and another board member!)
3. Feel free to talk to members of other boards or committees.
4. Feel free to talk to other members of boards and committees of different political entities.

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PUBLIC RECORDS

I. Basic Provisions

Under Florida law, all records and documents made or received in connection with the official business of a governmental entity is subject to public inspection and copying. Section 119.011, Florida Statutes.

II. What types of Records are Included?

Some common examples of public records are:

- Written documents
- Minutes
- Computer/electronic files
- Emails
- Tape Recordings
- Photographs
- Text Messages

This list is not meant to be exhaustive as the public records requirements are not dependent on the form, characteristics or method of transmission of the record. Generally, a record in any form that is made or received in connection with the official business of the agency, it is a public record.

III. Are my notes a “public record” subject to inspection and copying?

Under Florida law, notes which are designed for your own personal use in remembering certain things do not fall within the definition of “public record.” However, if your notes are intended to perpetuate, communicate, or formalize knowledge, they may be considered a public record subject to production and inspection.

IV. What can I do to comply with public records laws?

- Keep all records that are a part of your official business or used to communicate or formalize knowledge, regardless of its form.
- Avoid using methods of communication for the transaction of official business or to communicate knowledge if that method would be difficult to preserve or reproduce (ex. text messages, unsegregated personal email accounts).
- If you have any questions, contact City staff.

RESOLUTION NO. 2209

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LARGO, FLORIDA, AMENDING RESOLUTION NO. 1903, AS AMENDED, BY AMENDING THE PROCEDURES FOR REMOVAL OF FINANCE ADVISORY BOARD MEMBERS; AMENDING THE DUTIES AND RESPONSIBILITIES OF THE BOARD; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Largo, Florida, by Resolution No. 1903, as amended by Resolution Nos. 1918, 2038, and 2138 established the Finance Advisory Board; and

WHEREAS, the City Commission desires to amend the procedures for the removal of the Finance Advisory Board Members; and

WHEREAS, the City Commission desires to amend the duties and responsibilities of the Finance Advisory Board.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LARGO:

SECTION 1. Legislative Policy 1, as it relates to the Finance Advisory Board, as amended by Resolution Nos. 1918, 2038 and 2138, is hereby amended to read as follows:

FINANCE ADVISORY BOARD

Establishment and Terms of Office:

The Finance Advisory Board shall be comprised of seven (7) residents of the City of Largo to be appointed by the mayor and city commission. The mayor and each commissioner shall appoint one (1) resident to serve as a member of the Board with initial terms as follows:

The mayor and each commissioner shall appoint one (1) member to the Board for a term of four (4) years to run concurrently with the term of office for the mayor or commissioner who appointed the member. In the event of vacancy for whatever cause, a replacement shall be appointed to the vacant position by the mayor or commissioner who appointed the predecessor member, and who shall serve under the same terms and conditions as the predecessor member for the remainder of the predecessor's term. In addition to the voting Board members, there shall be a non-voting staff liaison to act as consultant, coordinator and recording secretary designated by the City Manager. The staff liaison shall be responsible for providing the Board with all information and documents necessary to perform its duties.

The Board shall select a Chairperson and Vice-Chairperson annually and shall establish rules of procedure as the Board may deem appropriate to carry out its duties and responsibilities. A quorum of four (4) voting members shall be sufficient to conduct business. Board members absent without prior notice for more than two (2) consecutive meetings, or for a majority of the meetings in a single appointment year (the one year period measured from the date of the member's appointment), shall be automatically removed and subject to replacement as previously provided. Each Board member shall serve at the pleasure of the City Commission. The City Commission may remove any Board member at anytime without cause.

The time, place and frequency of meetings shall be determined by the Board, provided that all meetings take place after 5:00 pm and in a City facility. All members and all meetings of the Board shall comply with the Florida Sunshine/Public Records Law. Copies of meeting agendas and minutes shall be provided to the City Commission and made available to other City Advisory Boards. Communication with other Advisory Boards is encouraged to facilitate a broader perspective when making recommendations to the City Commission.

Duties and Responsibilities:

The Board shall make policy-level recommendations from a strategic perspective to the City Commission in the following areas:

- a) The City Manager's Proposed Budget, including:
 - 1. New revenue sources or changes to existing revenues
 - 2. Service level changes and whether changes are aligned with strategic priorities
 - 3. Effectiveness of the budget document as a communication tool

- b) The City Manager's Proposed Capital Improvement Program (CIP) and Long Range Financial Plan, including:
 - 1. Projected new revenues or changes to existing revenues
 - 2. Projected service level changes associated with CIP projects
 - 3. New CIP projects and whether the projects are aligned with strategic priorities
 - 4. Unfunded CIP Projects and whether any unfunded projects should be funded
 - 5. Effectiveness of the CIP and Long Range Financial Plan documents as a communication tool

The Board's review of the above documents should include an evaluation of service level changes, projected tax or fee increases and major projects. The Board's focus should be primarily on whether the documents adequately reflect the needs of the community from a strategic perspective, however the Board may also review and make recommendations on operational items

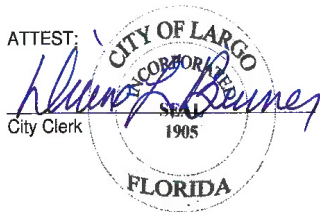
- c) Plans for new long-term debt commitments
- d) Special projects directed by the City Commission

SECTION 2. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 15 DAY OF May, 2018.

ATTEST:

City Clerk



CITY OF LARGO, FLORIDA

Mayor

REVIEWED AND APPROVED:

City Attorney

FAB Proposed Work Program

Month	Date	Time	Meeting Content
January	1/12/2026	6:00 PM	Welcome New Members, FY2025 Preliminary Status
February	2/9/2026	N/A	No Meeting Unless Policy Issues Directed by City Commission
March	3/2/2026	06:00 PM	Organizational Meeting; , Review FAB Charter, Elect Chair, Vice Chair, Annual Training;
April	4/14/2026	04:00 PM	Joint FAB & City Commission CIP Review Meeting
April	4/27/2026	06:00 PM	New Project Questions; Develop Priorities for Unfunded Projects; Recommendations- incl. Utility rates
May	5/4/2026	N/A	No Meeting
May	5/12/2026	04:00 PM	City Commission Direction on CIP – FAB Chair Delivers Recommendations
June	6/1/2026	N/A	No Meeting
July	7/17/2026	01:00 PM	Joint FAB and City Commission Budget Work Session Financial Overview; CM Departments Present Develop Policy Direction for FAB Input
July	7/27/2026	06:00 PM	FAB Recommendations
August	8/3/2026	N/A	No Meeting
August	8/11/2026	04:00 PM	City Commission Budget Work Session Part II – FAB Chair Delivers Recommendations City Commission Delivers Direction for Budget Hearings (If Available)
September	1st Monday	N/A	Labor Day Holiday - No Meeting
October	10/5/2026	N/A	No Meeting Unless Policy Issues Directed by City Commission
November	11/2/2026	06:00 PM	2027 Calendar Review, End of Year Recap (FY27 Budget and CIP)
December	12/7/2026	N/A	No Meeting Unless Policy Issues Directed by City Commission

FY 2027 Budget Financial Update



Agenda

- 01 FY 2027 Budget Calendar
- 02 FY 2025 Estimates Vs. Actuals
- 03 FY 2027 Rate Plan
- 04 FY 2027 Revenue Scenarios
- 05 FY 2027 Next Steps



FY 2027 Budget Calendar



FY 2025 Estimates vs. Actuals

General Fund

Highlights:

- Revenue up 3% from Adopted FY 25 Budget
- Expenditure down 3% from Adopted FY 25 Budget
- Reduction in recurring structural imbalance.

	FY 2025 Adopted	FY 2025 Estimates	FY 2025 Actuals
Revenue	\$111,116,600	\$109,515,900	\$114,633,108
Expenditure	\$120,110,700	\$114,996,287	\$116,474,559
Rev. over Exp.	-\$8,994,100	-\$5,480,387	-\$1,841,451

FY 2025 Estimates vs. Actuals

Wastewater Fund

Highlights:

- Revenue up 2% from Adopted FY 25 Budget
- Expenditure down 5% from Adopted FY 25 Budget

	FY 2025 Adopted	FY 2025 Estimates	FY 2025 Actuals
Revenue	\$39,540,500	\$39,803,800	\$40,329,996
Expenditure	\$39,442,400	\$36,559,370	\$37,580,585
Rev. over Exp.	\$98,100	\$3,244,430	\$2,749,411

FY 2025 Estimates vs. Actuals

Highlights:

- Revenue up 21% from Adopted FY 25 Budget
- Expenditure up 22% from Adopted FY 25 Budget
- Additional Expenses from 2024 Hurricane Response – Budget Amendment Approved Summer 2025

Solid Waste Fund

	FY 2025 Adopted	FY 2025 Estimates	FY 2025 Actuals
Revenue	\$19,077,700	\$22,676,500	\$23,059,078
Expenditure	\$20,768,200	\$24,340,280	\$25,252,319
Rev. over Exp.	-\$1,690,500	-\$1,663,780	-\$2,193,240

FY 2025 Estimates vs. Actuals

Stormwater Fund

Highlights:

- Revenue up 4% from Adopted FY 25 Budget
- Expenditure down 20% from Adopted FY 25 Budget
- FY 2025 Actual Rev. over Exp. equates to Capital Rollover into FY 2026.

	FY 2025 Adopted	FY 2025 Estimates	FY 2025 Actuals
Revenue	\$11,614,400	\$11,845,200	\$12,063,985
Expenditure	\$11,152,000	\$9,418,822	\$8,914,136
Rev. over Exp.	\$462,400	\$2,426,378	\$3,149,849

FY 2025 Estimates vs. Actuals

Highlights:

- Revenue up 42% from Adopted FY 25 Budget
- Expenditure up 3% from Adopted FY 25 Budget
- Additional Expenses from Consultant for Customer Service Evaluation – Budget Amendment approved in Fall 2025

Construction Services Fund

	FY 2025 Adopted	FY 2025 Estimates	FY 2025 Actuals
Revenue	\$2,270,000	\$2,420,000	\$3,217,640
Expenditure	\$3,207,900	\$3,334,700	\$3,307,868
Rev. over Exp.	-\$937,900	-\$914,700	-\$90,228

FY 2025 Estimates vs. Actuals

WBD-CRA Fund

Highlights:

- Revenue up 2% from Adopted FY 25 Budget
- Expenditure down 60% from Adopted FY 25 Budget

	FY 2025 Adopted	FY 2025 Estimates	FY 2025 Actuals
Revenue	\$2,091,400	\$2,091,323	\$2,131,079
Expenditure	\$4,033,900	\$1,811,100	\$1,617,114
Rev. over Exp.	-\$1,942,500	\$280,223	\$513,965

Top 8 City Commission Priorities

Public Health & Safety

- Manage City infrastructure to last longer and perform better.
- Reduce community risk through proactive emergency mitigation.

Sustainability & Resilience

- Mitigate impacts to community assets from current & future climate hazards.
- Support local economic growth through strategic investment, stability, and opportunity.



Community Pride

- Deliver high-quality, affordable City services that enrich quality of life.
- Cultivate vibrant destination spaces.

Organizational Excellence

- Deliver a superior customer experience that builds community trust.
- Strengthen organizational operations and resilience by integrating strategic planning with data-informed financial & operational decision-making.



FY 2027 Budget Rate Plan

- No planned changes for FY 2027 Budget Development
- Wastewater and Stormwater Rate Studies underway in FY 2026.
- Will continue to evaluate through the FY 2027 Budget Process.

	FY 2026*	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Wastewater	5%	5%	5%	5%	5%	5%
Solid Waste	10%	5%	5%	5%	5%	5%
Stormwater	15%	15%	0%	0%	0%	0%

* = Current Year Adopted Rate

FY 2027 Revenue Scenarios

Below scenarios are based on percent growth of Property Tax (PT) and the recommended recurring reduction to General Fund (GF) expenditures.

	PT Revenue Growth	Reduction Amount	% of Total GF Expense
Scenario 1	5 %	\$500,000	0.4%
Scenario 2	2%	\$2,000,000	1.6%
Scenario 3	0%	\$3,000,000	2.4%



FY 2027 Revenue Assumption

PT Revenue Growth	Reduction Amount	% of Total GF Expense
5 %	\$500,000	0.4%

- Current plan for FY 2027 Budget is to move forward with the assumption of 5% Property Tax Revenue Growth.
- This assumption does not include additional cost factors (e.g., Public Safety Pension, Property Insurance) and revenue growth deviations.



FY 2027 Next Steps

April 14th

- Joint City Commission & Finance Advisory Board Capital Improvement Program Review Work Session

May 12th

- Finance Advisory Board Capital Improvement Program Recommendation Work Session

May 19th

- FY 2027-2031 Capital Improvement Program Adoption Hearing

Questions?

Memorandum

To: City Commission

From: Sheridan Gemuendt, Sustainability and Resilience Administrator, Office of Performance and Budget

Date: December 15th, 2025

Subject: FY27–31 Stormwater CIP Projects: Cost-Impact Evaluation

Purpose and Assessment Overview

This memorandum presents an overview of the FY27-31 Stormwater CIP Project Sustainability and Resilience evaluation. The purpose of this evaluation was to assess stormwater projects based on their potential impact, particularly in communities that face high flood vulnerability as well as challenges related to income, health, and environmental quality.

All projects were evaluated using a scorecard developed in collaboration with the 2022 City Commission during the creation of the City’s Sustainability and Resilience Action Plan. The evaluation considered various location-specific elements, including the level of flood risk as determined by the City’s 2023 vulnerability assessment, previous flood impacts from the 2024 hurricane season, community demographics using census-level data, and recent stormwater investments. The scorecard is comprised of 11 categories, each equally weighted, ensuring a balanced consideration of all critical factors in determining the overall project score.

Important Considerations

Funded Projects

Unlike the prior evaluation, the FY27–31 analysis reflects the total cost of each project, regardless of whether costs have already been incurred, enabling clearer comparison across projects. Projects with a funded status may already be under design or approaching construction, meaning the City may have already incurred a portion of the total project costs reflected in this analysis. It is important to note that any costs already incurred by the City for a funded project cannot be reimbursed if the project is either cancelled or becomes unfunded.

Potential Grant Impacts

Several projects are considered strong candidates for grants or other outside funding. If secured, external funding could reduce the City’s financial obligation and may shift a project’s position within the cost-based categorization matrix below. For now, potential grants are noted, but not in the calculated costs.

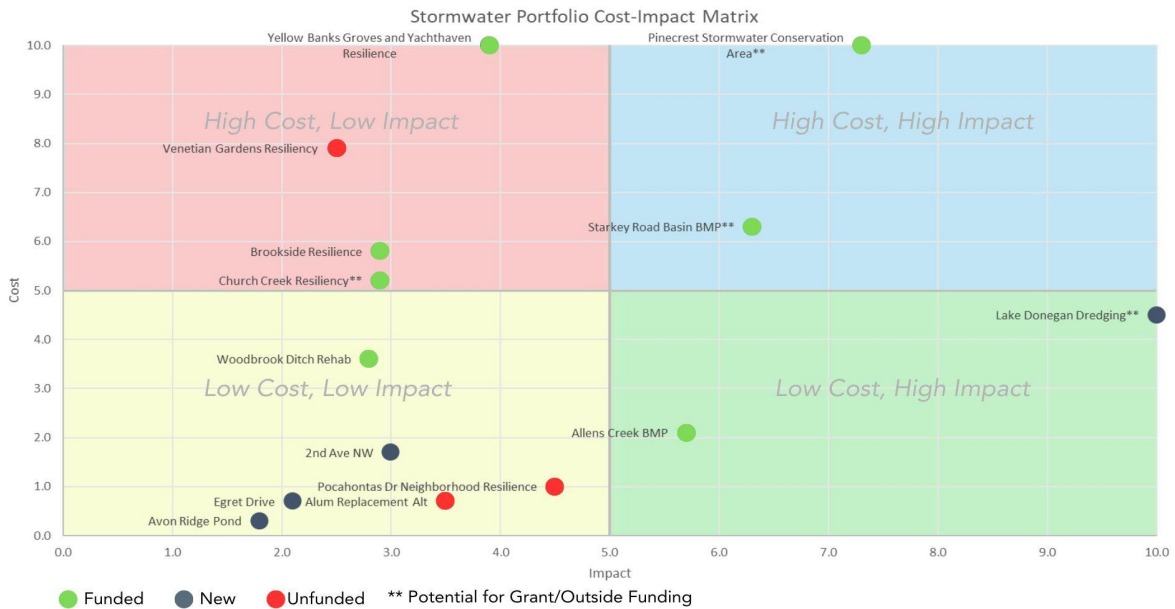
Subjectivity

While the scoring committee sought to remain as objective as possible, this type of community impact assessment inherently includes an element of professional judgment. Subjectivity was intentionally limited by assembling scoring members from multiple departments and roles, applying shared scoring guidelines, and discussing scores collectively to calibrate results and promote consistency across projects.

Stormwater CIP Projects Cost-Impact Matrix

Each of the 14 stormwater projects were scored by multiple departments based on their potential impact on low-income areas, mobility, public health, and more. The evaluation produced the matrix below, which visually shows the cost and impact of each project. The scores compare the projects to one another, meaning that while all projects have an impact, some may be less impactful than others.

The Pinecrest Stormwater Conservation Area project is an outlier with a cost of 17.3 million. For easier comparison, it was labeled with the highest cost score of 10, though it should be 17.3.



Project Score Shifts from the Previous Year

With this most recent evaluation, three projects had noticeable shifts in their cost-impact score:

- Yellow Banks Grove and Yachthaven Resilience – was previously categorized as “*Low Cost, Low Impact*” and has shift to the “*High Cost, Low Impact*” category due to estimated construction costs beyond the 5-year CIP window now being included.
- Pocohontas Drive Neighborhood Resilience – was previously categorized as “*High Cost, Low Impact*” and has shifted to the “*Low Cost, Low Impact*” category due to removing costs associated with the mobility portion of the project.
- Pinecrest Stormwater Conservation Area – remains in the “*High Cost, High Impact*” category but the impact score lowered from 10 to 7.3 due to the passive park and Medical Arts stormwater pipe retrofit elements being excluded from the project’s scope.

Stormwater CIP Projects Ranked by Impact Score

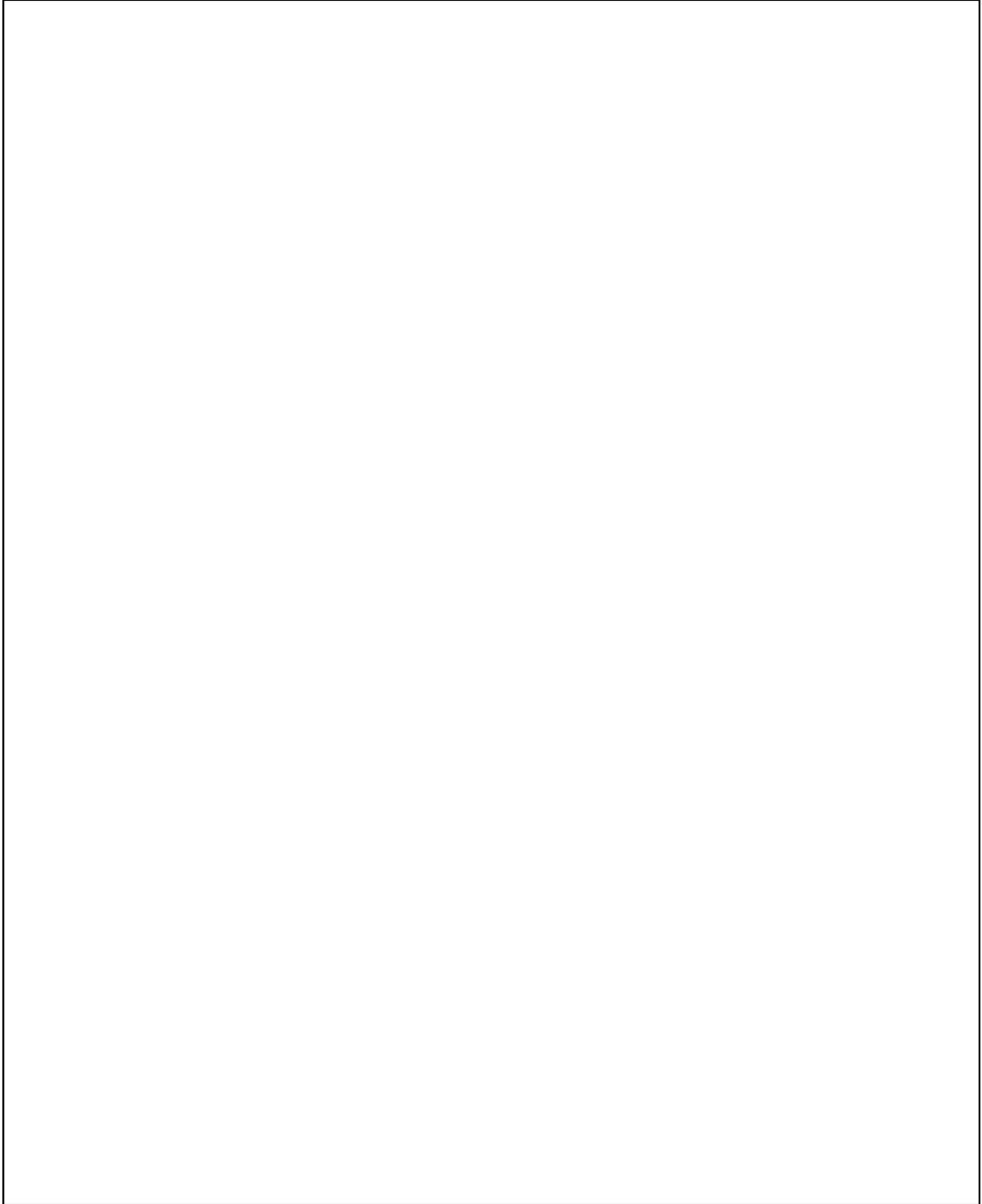
In the below table is a consolidated ranking of all FY27–31 Stormwater Capital Improvement Projects (CIP) based on Impact Score, ordered from highest to lowest. Rankings are based on a consistent, multi-criteria scoring framework across the full stormwater portfolio.

Rank	Project Name	Impact Score	Status	Estimated Cost	Key Points
1	Lake Donegan Dredging & Culvert Replacement	10.0	New	\$4,475,000	Low-income, high-vulnerability area with significant flooding impacts during the 2024 hurricane season; risks to mobility, utilities, and public/ecosystem health; no recent stormwater investments; potential for outside funding.
2	Pinecrest Stormwater Conservation Area	7.3	Funded	\$17,318,000	Mitigates extreme rainfall flooding while improving water, soil, and ecosystem quality; potential opportunity for significant grant funding.
3	Starkey Road to Dahlia Place Basin	6.3	Funded	\$6,263,467	Large number of vulnerable homes, including mobile homes; risks from extreme rainfall and future storm

Agenda Item #5.1

Rank	Project Name	Impact Score	Status	Estimated Cost	Key Points
	Best Management Practices				surge; potential impacts to mobility; opportunity for outside funding.
4	Allens Creek Best Management Practices	5.7	Funded	\$2,131,900	High-vulnerability area with potential impacts to schools, mobility, utilities, and public/ecosystem health; no recent stormwater infrastructure investments.
5	Pocahontas Drive Neighborhood Resilience	4.5	Unfunded	\$974,000	Homes with mixed storm surge and rainfall vulnerability; potential impacts to mobility and lift stations; no recent stormwater investments; not in a low-income census tract.
6	Yellow Banks Grove & Yachthaven Estates Drainage Improvements	3.9	Funded	\$10,004,300	Residential storm surge vulnerability; not in a low-income census tract; no lift stations at risk; recent stormwater investments in the area.
7	Alum Replacement Alternative Evaluation	3.5	Unfunded	\$735,000	Not a flood mitigation project; indirect benefits through improved water quality and ecosystem health; includes nature-based solutions.
8	2nd Avenue NW & 5th Street NW Neighborhood Drainage Improvement	3.0	New	\$1,739,000	Roadway flooding impacts; located in a disadvantaged, low-income census tract; no recent stormwater investments; no expected impacts to structures or community facilities.

Rank	Project Name	Impact Score	Status	Estimated Cost	Key Points
9	Brookside Neighborhood Flood Abatement & Ditch Rehabilitation	2.9	Funded	\$5,836,000	Residential flooding from extreme rainfall; not in a low-income census tract; no impacts to lift stations or community facilities; recent stormwater investments present.
10	Church Creek Resilience Program	2.9	Funded	\$5,225,000	Extreme rainfall risks in a low-income census tract; potential impacts to surrounding greenspace; recent stormwater investments; opportunity for significant grant funding.
11	Woodbrook Ditch Rehabilitation	2.8	Funded	\$3,560,000	Extreme rainfall impacts without structural flooding; adjacent to a disadvantaged census tract; no impacts to utilities or community facilities.
12	Venetian Gardens Drainage & Resiliency Improvements	2.5	Unfunded	\$7,990,000	Medium vulnerability to storm surge and rainfall; impacts to ecosystems and mobility; not in a low-income census tract; recent stormwater investments in area.
13	Egret Drive Culvert Rehabilitation	2.1	New	\$672,000	Surrounding homes have medium-to-high vulnerability; project primarily improves mobility rather than reducing flood risk.
14	Avon Ridge Pond Reconstruction	1.8	New	\$250,000	Roadway and cul-de-sac flooding only; no impacts to structures or community facilities; neighborhood located in a low-income census tract but income levels are higher than tract average.

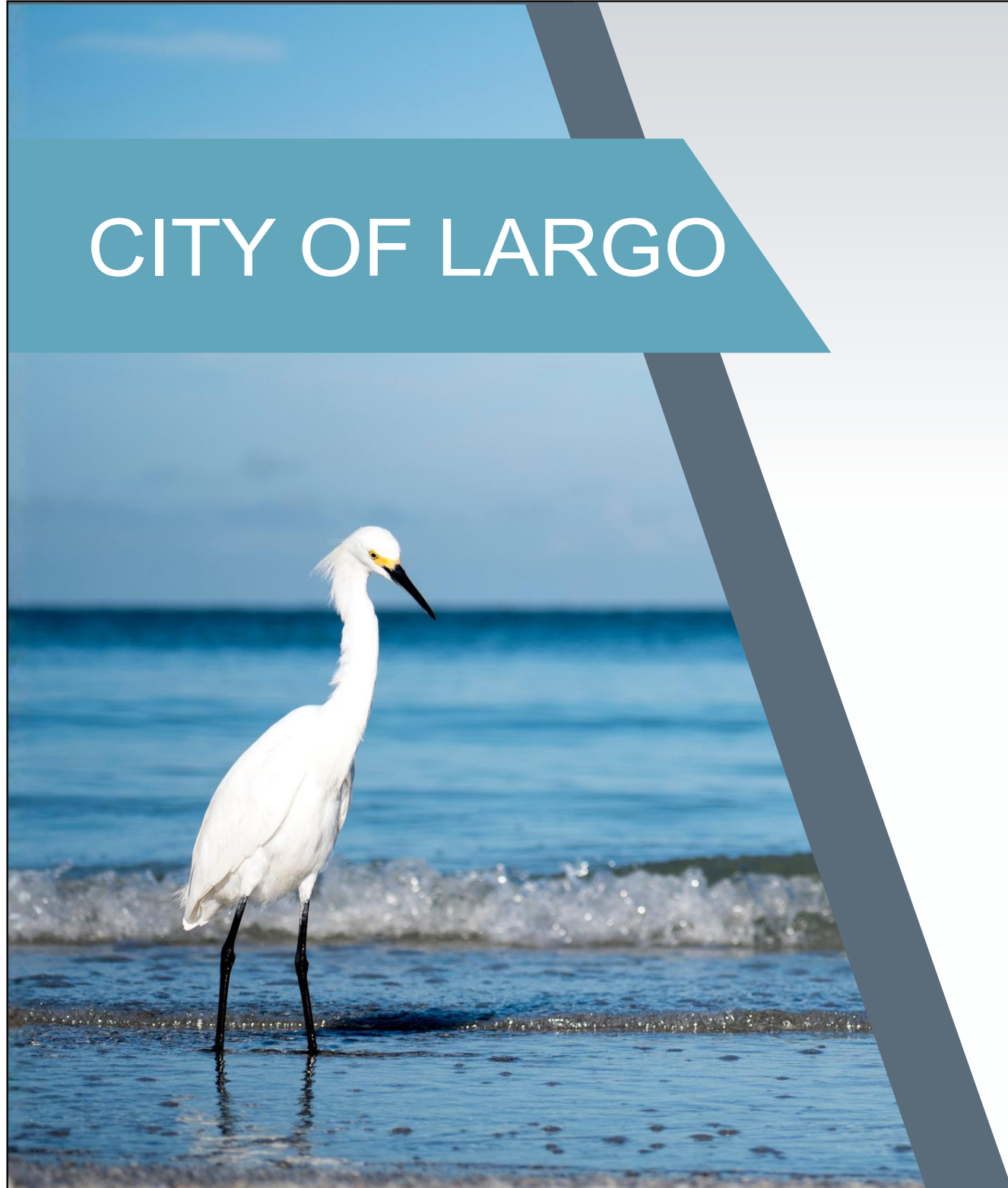


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Stormwater Portfolio CIP Prioritization

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Agenda

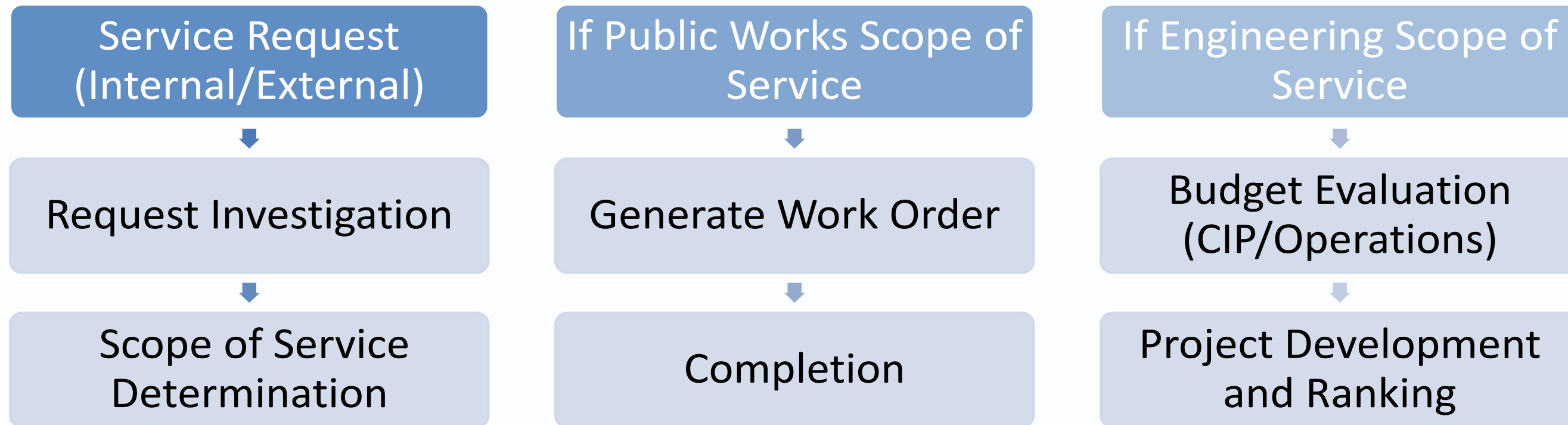
TODAY'S TOPICS

1. How does a project get on the CIP?
2. How is each project prioritized?
3. Results of the prioritization
4. Commission consensus on scorecard results

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Stormwater Requests - Workflow



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How Does a Project Get on CIP?

- Asset end of life replacement >\$250K
- Inspections/Service Requests:
 - Annual inspections (pipes, ditches, structures, ponds)
 - Observed property damage (Internal or External)
 - Flooding complaints
- Pinellas County BMP reports
 - Follow county timelines

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Project Prioritization Tool Development



Score Card

- Developed in 2022 as part of SRAP
- Categories based on 10 National Community Survey categories
- Purpose = Evaluate projects/policies and how they may impact the most vulnerable members of our community.

Data Included in Analysis

Data Collection: Vulnerability to Flood Events and Existing Community Burdens

Example project: Allen's Creek Best Management Practices Implementation

2040 Extreme Rainfall



Current Storm Surge Event



Current Tidal Flooding



Scoring Categories and Methodology

Scoring Categories:

- Impacts to low-income communities
- Impacts to travel or evacuation
- Number of homes/businesses impacted
- Impact to critical utilities
- Severity of flood impact
- Impact to ecosystems and water quality
- Impact to surrounding parks, greenspace, and recreation facilities
- Potential of mitigating exposure to human health concerns
- Impacts to cultural locations
- Recent stormwater investments to this community
- Impact on resources and emissions

Scoring Methodology

Ranking	Score	Definition
Extremely Desirable	5	Action creates opportunities for collaboration and innovation, has a positive impact on social equity, and strengthens the community's environmental and social resilience.
Desirable	4	Action positively addresses social equity, and strengthens the community's environmental and social resilience.
Neutral	3	Action neither creates opportunities nor inhibits environmental and social resilience and is unlikely to impact social equity.
Undesirable	2	Action does not positively address environmental and social resilience and has adverse impacts on social equity.
Extremely Undesirable	1	Action does not positively address environmental and social resilience, has negative impacts on social equity, and directly or indirectly enables the continuation of historical inequalities

Scoring Tool Caveats



Funding

- After the Commission drives priorities within each quadrant, OPB may need to reallocate resources to balance funds.
- Total cost spread over years
- Cost escalation – due to inflation
- Grant opportunities



Funded Project Progress

Some funded projects are already in or through the design phase. Costs are displayed for all phases.

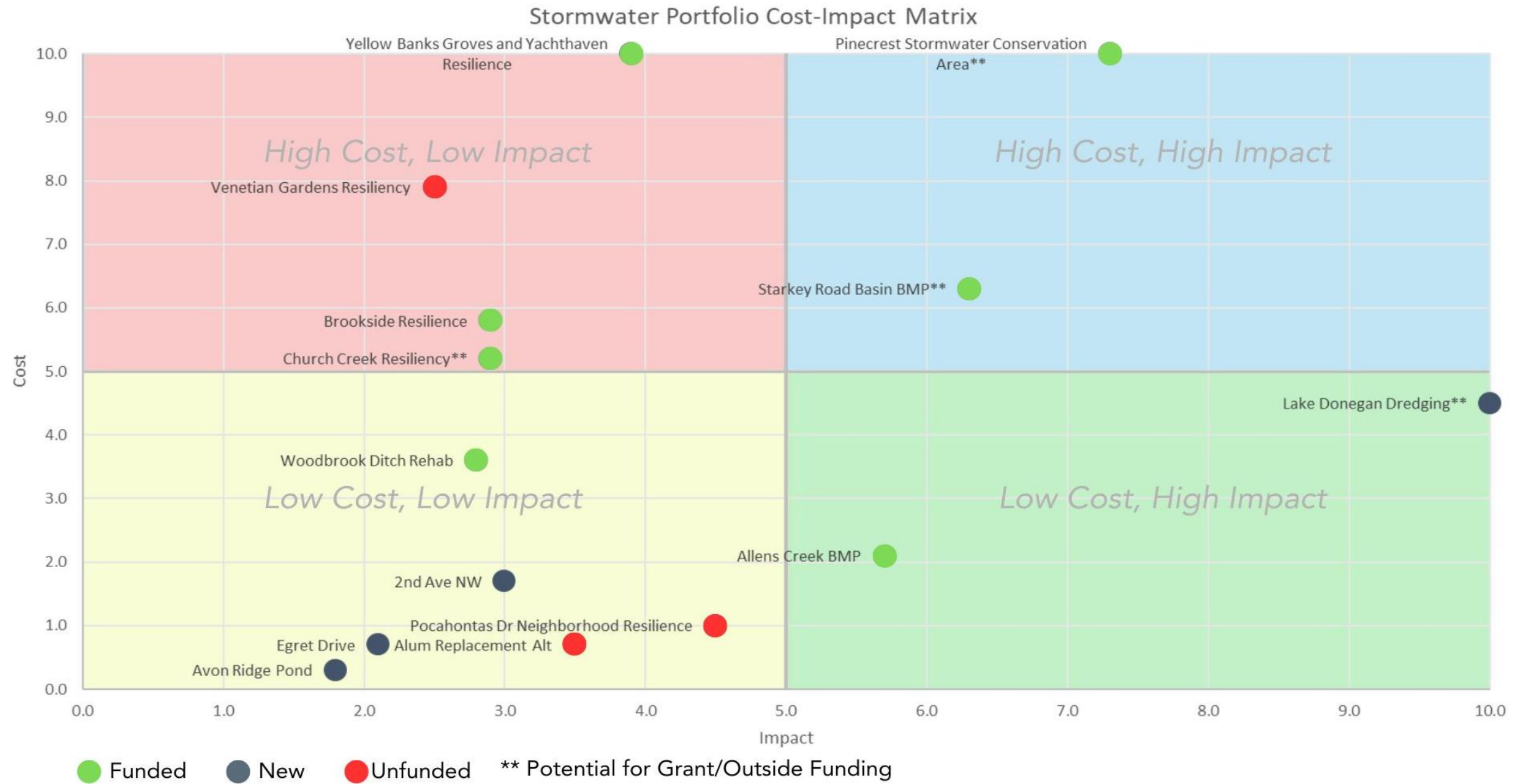


Subjectivity

- Some subjectivity is unavoidable because it relies on professional, individual judgment. To limit personal bias, the review team:
- Included staff from multiple departments
 - Used shared scoring guidelines
 - Discussed scores together

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Cost-Impact Matrix



Matrix Changes from Previous Year

Cost Inclusion

- Last year = only remaining costs for funded projects were included, while new and unfunded projects included their 5-year costs
- This year = all projects were evaluated using their total cost, including expenses had already occurred and all estimated expenses that will occur even beyond the 5-year window

Project Score Shifts

- **Yellow Banks Grove and Yachthaven Resilience** – shifted from “*Low Cost, Low Impact*” to “*High Cost, Low Impact*” due to estimated construction costs outside of the 5-year CIP window now being included
- **Pocohontas Drive Neighborhood Resilience** – shifted from “*High Cost, Low Impact*” to “*Low Cost, Low Impact*” due to removing costs associated with the mobility portion of the project
- **Pinecrest Stormwater Conservation Area** – still in the "High Cost, High Impact" category but the impact score is lower due to the passive park and Medical Arts stormwater pipe retrofit elements being excluded because they will not be funded by the stormwater fund.

Low Cost – High Impact

Project Name	Status	Impact Score	Cost	Key Drivers Impacting Score
Lake Donegan Dredging & Culvert Replacement	New	10	\$4,475,000 Potential opportunity for outside funding.	<ul style="list-style-type: none"> • Low-income census tract • High vulnerability area, extensive damage during 2024 hurricane season. • Flood risk impacts to mobility, utilities, and public/ecosystem health. • No recent stormwater infrastructure investments
Allens Creek Best Management Practices	Funded	5.7	\$2,131,900	<ul style="list-style-type: none"> • High vulnerability area • Flood risk impacts to schools, mobility, utilities, and public/ecosystem health. • No recent stormwater infrastructure investments

Low Cost – Low Impact

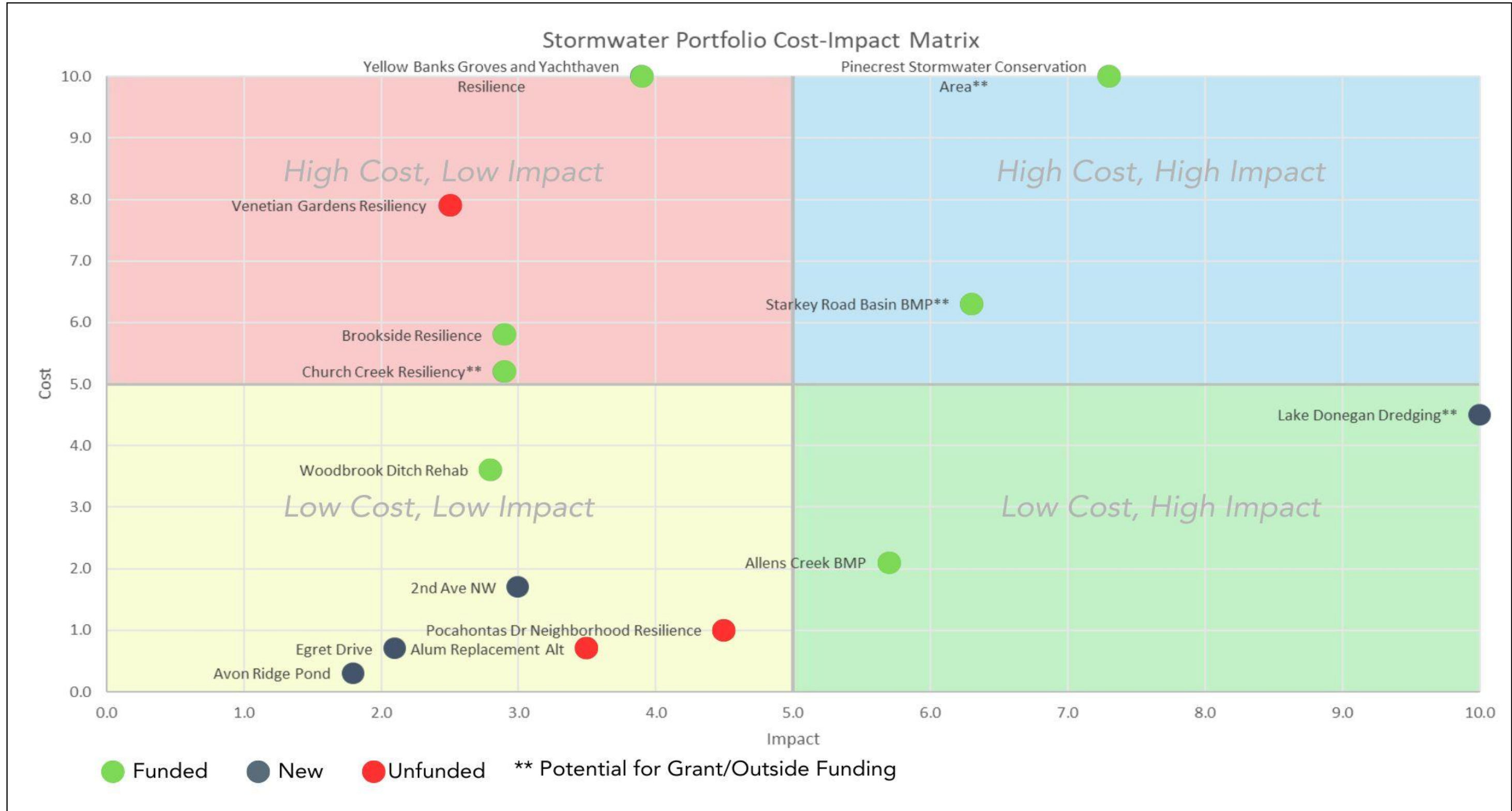
Project Name	Status	Impact Score	Cost	Key Drivers Impacting Score
Pocahontas Drive Neighborhood Resilience	Unfunded	4.5	\$974,000	<ul style="list-style-type: none"> • Range of high and low vulnerabilities to storm surge and extreme rainfall. • Potential impacts to mobility and lift-stations. • No recent stormwater infrastructure investments.
				<ul style="list-style-type: none"> • Not in a low-income census tract • No expected flood impacts to recreation/cultural/education locations.
Alum Replacement Alternative Eval.	Unfunded	3.5	\$735,000	<ul style="list-style-type: none"> • Potential water quality benefit and includes nature-based solutions.
				<ul style="list-style-type: none"> • Not a flood risk mitigation project.
2nd Avenue NW and 5th Street NW Neighborhood Drainage Improvement	New	3.0	\$1,739,000	<ul style="list-style-type: none"> • Current rain impacts to roadways but not to structures. • Disadvantaged census tract with low-income levels and underground storage tank releases.
				<ul style="list-style-type: none"> • No recent stormwater infrastructure investments. • No expected flood impact to homes, utilities, or educational/recreational/cultural locations.
Woodbrook Ditch Rehabilitation	Funded	2.8	\$3,560,000	<ul style="list-style-type: none"> • Potential ditch/flow impacts from extreme rain events. • North of a census tract that is disadvantaged with low-income levels, low life expectancy, and underground storage tank releases.
				<ul style="list-style-type: none"> • No impacts to residential structures, utilities or cultural/educational/recreational locations.
Egret Drive Culvert Rehabilitation	New	2.1	\$672,000	<ul style="list-style-type: none"> • Medium to high vulnerability to storm surge and extreme rainfall for many homes.
				<ul style="list-style-type: none"> • Benefits mobility rather than flood risk.
Avon Ridge Pond Reconstruction	New	1.8	\$250,000	<ul style="list-style-type: none"> • Mobility impacts during heavy rain.
				<ul style="list-style-type: none"> • No impacts to surrounding homes or education/recreation/cultural locations. • Located in a low-income census tract, this neighborhood is above that income level.

High Cost – High Impact

Project Name	Status	Impact Score	Cost	Key Drivers Impacting Score
Pinecrest Stormwater Conservation Area	Funded	7.3	\$17,318,000 Potential opportunity for significant grant funding.	The project would mitigate extreme rainfall flood risks while also increasing water, soil, and overall ecosystem quality.
				<ul style="list-style-type: none"> • Not in a low-income census tract
Starkey Road to Dahlia Place Basin Best Management Practices	Funded	6.3	\$6,263,467 Potential opportunity for grant and outside funding.	<ul style="list-style-type: none"> • Large number of homes, including mobile homes, significantly vulnerable to extreme rainfall and future storm surge flooding. • Potential impacts to mobility.
				<ul style="list-style-type: none"> • Not in a low-income census tract • No expected flood impacts to cultural/educational/recreation locations

High Cost – Low Impact

Project Name	Status	Impact Score	Cost	Key Drivers Impacting Score
Yellow Banks Grove & Yachthaven Estates Drainage Improvements	Funded	3.9	\$10,004,300	• Homes with current and future storm surge vulnerability.
				• Not in a low-income census tract • No identified city lift stations are at risk • Recent stormwater infrastructure investments
Brookside Neighborhood Flood Abatement & Ditch Rehabilitation	Funded	2.9	\$5,836,000	• Homes with flood risks from extreme rainfall impacts.
				• Not in a low-income census tract • No known impact to surrounding lift stations or recreation/education/park locations • Recent stormwater infrastructure investments
Church Creek Resilience Program	Funded	2.9	\$5,225,000 Potential for significant grant funding.	• Homes at risks of extreme rainfall impacts. • In a low-income census tract • Potential impacts to surrounding greenspace/recreation.
				• Recent stormwater infrastructure investments
Venetian Gardens Drainage and Resiliency Improvements	Unfunded	2.5	\$7,990,000	• Large number of homes and a lift station have medium vulnerability to current storm surge risks as well as extreme rainfall impacts. • Potential impacts to ecosystems and mobility.
				• Not in a low-income census tract • No expected flood impacts to cultural/educational/recreation locations • Recent stormwater infrastructure investments



Commission Feedback and Consensus on Funded Projects



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Thank you!

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