

**TUESDAY, APRIL 12, 2022**

**REGULAR  
CITY COMMISSION MEETING  
@ 7:00 PM**



# City of Indian Rocks Beach

1507 Bay Palm Boulevard, Indian Rocks Beach, Florida 33785

[www.indian-rocks-beach.com](http://www.indian-rocks-beach.com)

Administrative  
727/595-2517  
727/596-4759 (Fax)

Library  
727/596-1822

Public Services  
727/595-6889  
727/593-5137 (Fax)

**AGENDA**  
**CITY OF INDIAN ROCKS BEACH**  
**REGULAR CITY COMMISSION MEETING**  
**TUESDAY, APRIL 12, 2022 @ 7:00 P.M.**  
**CITY COMMISSION CHAMBERS**  
**1507 BAY PALM BOULEVARD**  
**INDIAN ROCKS BEACH, FLORIDA 33785**

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**CALL TO ORDER**  
**PLEDGE OF ALLEGIANCE**  
**ROLL CALL**

**1. PRESENTATIONS.**

- A. REPORT OF** Pinellas County Sheriff's Office.
- B. REPORT OF** Pinellas Suncoast Fire & Rescue District.
- C. PRESENTATION OF** the Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2021, by Moore Stephens Lovelace, P.A., (Introduced by Finance Director Carpenter.)

**2. PUBLIC COMMENTS. [3-minute time limit per speaker.]**

(Any member of the audience may come forward, give their name and address, and state any comment or concern that they may have regarding any matter over which the City Commission has control, EXCLUDING AGENDA ITEMS. All statements made to the City Commission shall be made to the City Commission as a whole, not directed to any individual City Commission Member, and no personal, impertinent, or slanderous remarks shall be permitted. No speaker shall be interrupted, and no debate shall take place between the speaker and the City Commission.)

**3. REPORTS OF:**

- A. City Attorney.**
  - B. City Manager.**
  - C. City Commission.**
- [3-minute time limit per City Commission Member.]**

4. **ADDITIONS/DELETIONS.**

5. **CONSENT AGENDA:**

- A. **APPROVAL OF** the March 8, 2022 Regular City Commission Meeting Minutes.
- B. **RECEIVE/FILE** the Indian Rocks Beach Annual Progress Report on Flood Mitigation Projects in Pinellas in Pinellas County's Local Mitigation Strategy.
- C. **APPROVING** of the Fiscal Year 2022/2023 Budget Calendar.
- D. **ACCEPT/FILE** the Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2021. *(Introduced by Finance Director Carpenter.)*

6. **PUBLIC HEARINGS:**

- A. **BOA CASE NO. 2022-05 — 799 EAST GULF BOULEVARD.**  
**CONSIDERING** a variance request to Section 110-344(5) of the Code of Ordinances to encroach 5 feet into the north 8-foot side yard setback, resulting in a north side yard setback of 3 feet, for the installation of a swimming pool, on property located at 799 East Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as a portion of Lot 25, La Hacienda Replat, according to the plat thereof recorded in Plat Book 39, Pages 1 and 2, Public Records of Pinellas County, Florida, formerly La Hacienda Subdivision recorded in Plat Book 36, Pages 73 and 74. Parcel #12-30-14-47412-000-025. *(Presented by Planning Consultant Harmon)*
- B. **ABT CASE NO. 16-2022 — 125 GULF BOULEVARD**  
**CONSIDERING** a 4COP-SFS Alcoholic Beverage Use Designation request [Beer; Wine; Liquor. By the drink for consumption on premises or in a sealed container meeting the requirements of s. 561.20(2)(a)4, F.S., for consumption off premises], for JD'S Restaurant & Lounge, located at 125 Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as Indian Rocks Beach, Block 4, Lots 1, 2, and 3. [Parcel Number: 12-30-14-42858-004-0010] *(Presented by City Clerk O'Reilly)*

7. **OTHER LEGISLATIVE MATTERS:**

- A. **RESOLUTION NO. 2022-02.** A Resolution of the City Commission of the City of Indian Rocks Beach, Florida, appointing a member of the City Commission to serve as Vice Mayor-Commissioner; and providing for an effective date. *(Presented by City Clerk O'Reilly)*
- B. **RESOLUTION NO. 2022-03.** A Resolution of the City Commission of the City of Indian Rocks Beach, Florida, appointing a voting delegate and first and second alternate voting delegates to represent the City of Indian Rocks Beach at the Barrier Islands Governmental Council (BIG-C) Meetings; and providing for an effective date. *(Presented by City Clerk O'Reilly)*

8. **WORK SESSION ITEMS [DISCUSSION ONLY]:** None

**9. OTHER BUSINESS.**

**10. ADJOURNMENT.**

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APPEALS: Any person who decides to appeal any decision made, with respect to any matter considered at such hearing, will need a record of the proceedings and, for such purposes, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, per s. 286.0105, F.S. Verbatim transcripts are not furnished by the City of Indian Rocks Beach, and should one be desired, arrangements should be made in advance by the interested party (i.e., Court Reporter).

In accordance with the Americans with Disability Act and s. 286.26, F.S., any person with a disability requiring reasonable accommodation to participate in this meeting should contact the City Clerk's Office with your request, telephone 727/595-2517 [doreilly@irbcity.com](mailto:doreilly@irbcity.com), no later than FIVE (5) days before the proceeding for assistance.

POSTED: April 8, 2022

**NEXT REGULAR CITY COMMISSION MEETING  
TUESDAY, MAY 10, 2022 @ 7:00 P.M.**

**AGENDA ITEM NO. 1A**

**REPORT OF  
Pinellas County Sheriff's Office**



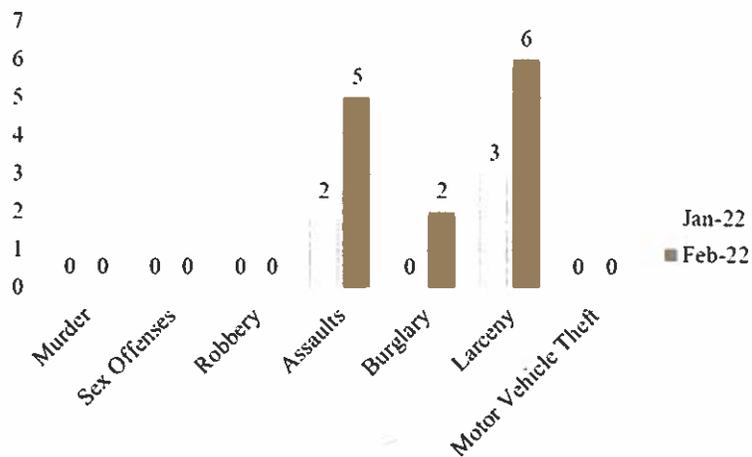
STRATEGIC PLANNING DIVISION

INDIAN ROCKS BEACH ANALYSIS

Select UCR Property & Person Crimes

February 2022

Select UCR Property & Person Crimes	January 2022	February 2022	February 2021 YTD	February 2022 YTD
Murder	0	0	0	0
Sex Offenses	0	0	1	0
Robbery	0	0	0	0
Assaults	2	5	3	7
Burglary	0	2	2	2
Larceny	3	6	7	9
Motor Vehicle Theft	0	0	2	0
<b>GRAND TOTAL</b>	<b>5</b>	<b>13</b>	<b>15</b>	<b>18</b>



## Arrests

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### February 2022

There were a total of 9 people arrested in the City of Indian Rocks Beach during the month of February resulting in the following charges:

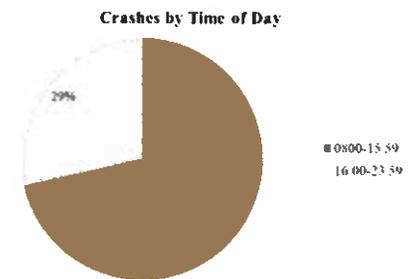
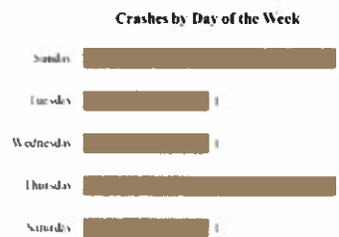
ARREST TYPE & DESCRIPTION	TOTAL
<b>Felony</b>	<b>1</b>
Possession Of Controlled Substance	1
<b>Misdemeanor</b>	<b>4</b>
Battery	1
Battery-Domestic Related	2
Trespass After Warning	1
<b>Warrant</b>	<b>1</b>
Warrant Arrest	1
<b>Traffic Misdemeanor</b>	<b>4</b>
Driver's License Suspended/Revoked	1
Driving Under The Influence	3
<b>Grand Total</b>	<b>10</b>

\*Information provided reflects the number of arrests (persons arrested) as well as the total charges associated with those arrests.

## Crash & Citation Analysis

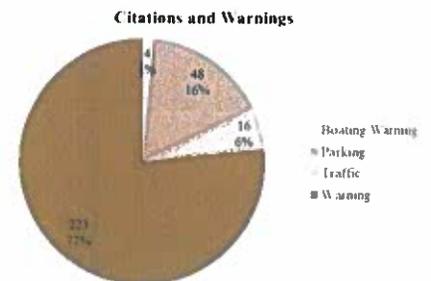
There were 7 crashes in the City of Indian Rocks Beach during February 2022. \*Crash data is filtered by disposition type and may include "accident and hit and run" problem types.

CRASH LOCATIONS	TOTAL
204 4th Ave	1
Gulf Blvd/8th Ave	1
Gulf Blvd/5th Ave	1
213 Gulf Blvd	1
Indian Rocks Causeway	1
24 Gulf Blvd	1
940 Gulf Blvd	1



There were a total of 291 citations and warnings issued in the City of Indian Rocks Beach during February 2022.

TOP 10 TRAFFIC CITATION LOCATIONS	TOTAL
Gulf Blvd & 7th Ave	3
5th Ave & 2nd St	2
Gulf Blvd & 25th Ave	1
2nd St & 4th Ave	1
Gulf Blvd & 5th Ave	1
36 Gulf Blvd	1
Gulf Blvd & 24th Ave	1
408 Gulf Blvd	1
Gulf Blvd & 26th Ave	1
501 Gulf Blvd	1



**AGENDA ITEM NO. 1B**

**REPORT OF  
Pinellas Suncoast Fire & Rescue  
District**

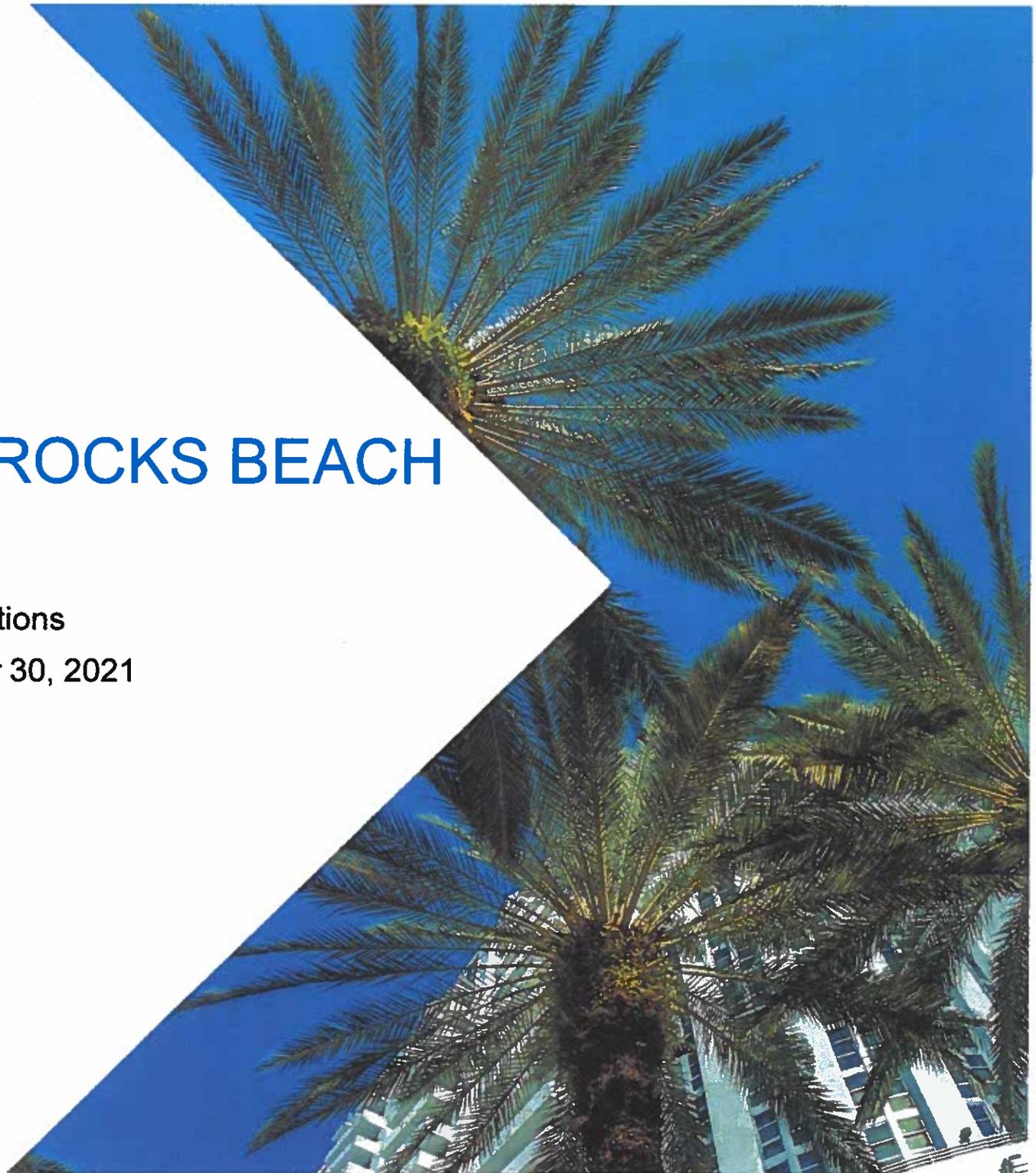
**AGENDA ITEM NO. 1C.**

**PRESENTATION OF  
the Annual Comprehensive  
Financial Report for Fiscal Year  
Ended September 30, 2021, by  
Moore, Stephens Lovelace, P.A.**

# CITY OF INDIAN ROCKS BEACH

Required Auditor Communications  
Fiscal Year Ended September 30, 2021

Presented By  
Jeff Wolf, CPA  
Senior Manager



# Required Communications



- Auditor Responsibilities
- Management Responsibilities
- Internal Controls and Compliance
- Significant Difficulties (none)
- Unusual Accounting Conventions (none)
- Disagreements with Management (none)
- Audit Adjustments (none)
- Audit Schedule

# Services and Deliverables



- Independent Auditor's Report (Pages 1-2)
- Report on Internal Control over Financial Reporting and on Compliance (Pages 86-87)
- Independent Accountant's Report (Page 88)
- Management Letter (Pages 89-90)



# FINANCIAL HIGHLIGHTS

**MSL**

FLORIDA ROOTS. GLOBAL REACH.

# City-Wide Analysis



	<b>Governmental Activities</b>	<b>Business-type Activities</b>
	<u>2021</u>	<u>2021</u>
Total assets	\$20.7M	\$1.0M
Total deferred outflows of resources	\$0.1M	\$0.0M
Total liabilities	\$1.5M	\$0.2M
Total deferred inflows of resources	\$0.2M	\$0.0M
Total net position:		
Net investment in capital assets	\$13.5M	\$0.3M
Restricted	2.0M	0.0M
Unrestricted	3.6M	0.5M
Unrestricted NP as a % of total expenses	78.8%	33.1%
Change in net position	\$0.4M	\$0.0M

# General Fund



	2021	2020
Total assets	\$4.1M	\$3.8M
Total liabilities	\$0.1M	\$0.2M
Fund balance:		
Nonspendable	\$ 0.0M	\$ 0.0M
Restricted	0.0M	0.0M
Committed	0.1M	0.1M
Assigned	0.0M	0.0M
Unassigned	<u>3.9M</u>	<u>3.5M</u>
Total fund balance	\$4.0M	\$3.6M
Assigned/Unassigned FB as a % of total expenditures	105.1%	90.9%
Net change in fund balance	\$0.4M	\$0.1M

# General Fund Budget



	<b>Budget</b>	<b>Actual</b>	<b>Positive (Negative)</b>
<b>Resources:</b>			
Beginning fund balance	\$3.4M	\$ 3.6M	
Total revenues and other financing sources	<u>3.7M</u>	<u>4.0M</u>	\$0.3M
Total resources	7.1M	7.6M	
Total expenditures	<u>3.7M</u>	<u>3.6M</u>	<u>0.1M</u>
Ending fund balance	\$3.4M	\$4.0M	
Net change in fund balance	\$0.0M	\$0.4M	\$0.4M

# Questions or Comments



**AGENDA ITEM NO. 2**  
**PUBLIC COMMENTS.**

**AGENDA ITEM NO. 3A**  
**REPORTS OF City Attorney**

**AGENDA ITEM NO. 3B**  
**REPORTS OF City Manager**

## April 2022 City Managers Report

### **Code Enforcement Report for March 2022**

- 139 Parking Citations (does not include PCSO Citations)
- 11 Notice of Violations
- 3 Notices to Appear
- 2 Courtesy Letters

### **Capital Projects/Purchases**

- The Kolb Park Basketball Court reconstruction project is underway. The new court is scheduled to reopen around Memorial Day.
- Gulf Boulevard Undergrounding Project Phase II – Our Engineering Firm should receive binding cost estimates from all utilities by the end of July. This is a multi-year project.
- Solid Waste Packer Truck – A purchase order for a replacement solid waste packer truck was issued last fall. Within the last few days, we learned the purchase order holder cancelled our purchase order due to parts and labor issues. We are currently pursuing other vendors and purchasing options.
- Bucket Truck – A purchase order for a replacement bucket truck was issued last fall. We do not expect to receive this truck for several more months.

### **March 2022 Library Statistics Report**

Members	1927 (313 reciprocal)
New members	new 16 / renewed 26
Circulation	1476 items checked out
Acquisitions	added 109 items
Deaccession	withdrawn 13 items
Programming	On the Rocks book club- 1 events/ 8 attended Storytime- 4 events /40 attended & Country Day 8
Computer use-	145 users
Cash collected-	City \$275.00                      Book Sales \$418.50
Volunteers-	10 (120 hours)
Comments-	Curbside service still available, Story Time and Book Club started again. Country Day School visits.

Door count total 1526

Funds/fines collected \$18.30

Value of collection - \$575,277. Holdings- 19,481

**AGENDA ITEM NO. 3C**

**REPORTS OF City Commission**

**AGENDA ITEM NO. 4**  
**ADDITIONS/DELETIONS**

**AGENDA ITEM NO. 5A  
CONSENT AGENDA**

**APPROVAL OF  
March 8, 2022 Regular City  
Commission Meeting Minutes**

**MINUTES — MARCH 8, 2022**  
**CITY OF INDIAN ROCKS BEACH**  
**REGULAR CITY COMMISSION MEETING**

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The Indian Rocks Beach Regular City Commission Meeting was held on **TUESDAY, MARCH 8, 2022**, in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida.

Mayor-Commissioner Kennedy called the meeting to order at 7:00 p.m., followed by the Pledge of Allegiance and a moment of silence.

**PRESENT:** Mayor-Commissioner Joanne Moston Kennedy, Vice Mayor-Commissioner Joe McCall, Commissioner Philip J. Hanna, Commissioner Edward G. Hoofnagle, Commissioner Denise Houseberg, and City Manager Brently Gregg Mims.

**OTHERS PRESENT:** City Attorney Randy D. Mora, and City Clerk Deanne B. O'Reilly, MMC.

*(To provide continuity for research, items are listed in agenda order although not necessarily discussed in that order.)*

**1A. REPORT OF Pinellas County Sheriff's Office.**

The Pinellas County Sheriff's Office presented the crime analysis report for the month of January 2022.

**1B. REPORT OF Pinellas Suncoast Fire & Rescue District.**

Fire Chief Davidson presented the Pinellas Suncoast Fire & Rescue District's report for the month of February 2022.

**2. PUBLIC COMMENTS.**

**Nancy Obarski, 708 Beach Trail, #B**, stated the U.S. Army Corps of Engineers (the Corps) is on the verge of holding 60% in Federal dollars for Pinellas County's 2024 Beach Renourishment Project. That is unless 100% of the beachfront property owners sign a perpetual beach easement. The easement that the Corps wants the beachfront property owners to sign would allow tourists and strangers to join property owners for grill outs right at the end of their decks. The Corps has decided to twist the meaning of a 30-year-old law, and Pinellas County is letting them get by with it.

Ms. Obarski stated by statute, it is actually the State of Florida that maintains the beaches. She stated a group of property owners, including herself, armed with solid research have done their level-best to get Pinellas County for two years to approach this data or at least explore the idea of a legal challenge to this questionable policy change by the Corps. Pinellas County is not interested. Instead Pinellas County prefers to hang their hats on largely ineffective letters by Congressman Charlie Crist and simply wait way too patiently for the City's faith to be handed down.

Ms. Obarski stated the issue is that Federal tax dollars cannot be used for sand on private land. However, during the 2018 Beach Renourishment a minuscule amount of sand was actually placed on the private areas that it could have been done by a couple of kids with buckets and pails. She stated because of that six grains of sand, the Corps is using that as an excuse not to pay their \$26 Million of Pinellas County's \$45 Million Beach Renourishment Project.

**Diane Flagg, 2316 Gulf Boulevard**, thanked Commissioner Hoofnagle for the six years of wonderful service as a Indian Rocks Beach City Commissioner.

**Kelly Cisarik, 448 Harbor Drive South**, stated she is hoping to get more people involved in coming to the Pinellas Suncoast Fire & Rescue District (the District) Meetings. The District is in the early stages of developing a new ballot referendum that will seek to add a new tax to what is paid now. The voters will decide whether or not to permit a new tax to be added to the existing assessment. The initial millage rate has yet to be determined. If and when a new tax is approved, the Fire Commission will be empowered to set any future increases.

**Art McArthur, 414-12<sup>th</sup> Avenue**, stated he is a cyclist and would like to see traffic easing, and reduction in speed limitations in the neighborhoods and Gulf Boulevard.

### **3A. REPORTS OF the City Attorney.**

City Attorney Mora reviewed the following bills:

- **SB512/HB325, Short-Term Rentals.** This bill would create a statewide vacation rental registration system and preempt all local regulation of online vacation rental platforms, but would allow local governments to require the registration of vacation rental properties. *The bills have stalled in committees. There will be no preemptions this session.*
- **SB280/HB403, Local Ordinances.** Impose new substantive requirements on municipalities for adopting and enforcing ordinances. First, the bills require a municipality to prepare a business impact estimate before adopting an ordinance and specifies the minimum content that must be included in the statement. The estimate must be posted on the municipality's website no later than the date of

publication of notice of the proposed ordinance. Second, the bills require a municipality to suspend enforcement of an ordinance that is the subject of a civil action challenging the ordinance's validity on grounds that it is arbitrary or unreasonable or expressly preempted by state law. This requirement applies only if: the action was filed within 90 days of the ordinance's effective date; suspension of the ordinance was requested in the complaint; and the municipality was served with a copy of the complaint. If the municipality prevails in the civil action and an appeal is taken, the bills authorize the court to consider continuing or lifting the stay of enforcement of the ordinance. Third, the bills authorize the award of attorney fees, costs and damages to a prevailing plaintiff in a civil action commenced after October 1, 2022, in which an ordinance is alleged to be arbitrary or unreasonable. The bills require courts to prioritize and expedite the disposition of cases in which enforcement of an ordinance is suspended. The bills exempt various ordinances from the stay of enforcement provision. CS/CS/SB 280 passed the Senate (28-8) and is awaiting action by the House.

- *SB620, Business Damages Against Local Government.* Allow a business that has been engaged in a lawful business in a municipality for at least three years to claim business damages from the municipality if it enacts or amends an ordinance or charter provision that will cause a reduction of at least 15% of the business' profit as applied on a per-location basis of a business operated within the jurisdiction. The bills provide three ways for a municipality to cure the business' claim and avoid paying damages: repeal the ordinance or charter provision; amend the ordinance or charter provision; or grant a waiver to the business from enforcement of the ordinance or charter provision. The bills provide exemptions from business damages claims for various ordinances and charter provisions: ordinances required to comply with, or expressly authorized by, state or federal law; emergency ordinances, declarations or orders adopted pursuant to the state Emergency Management Act; a temporary emergency ordinance that remains in effect for no more than 90 days; ordinances or charter provisions enacted to implement: Part II of Chapter 163 (including zoning, development orders and development permits); the Florida Building Code; the Florida Fire Code; a contract or an agreement, including contracts or agreements relating to grants or other financial assistance; debt issuance or refinancing; procurement; budgets or budget amendments, including revenue sources necessary to fund the budget. The bills specify that in action to recover damages, the courts may award attorney fees and costs to the prevailing party. The bills are prospective and apply to ordinances and charter provisions enacted or amended after the legislation becomes law. CS/SB 620 passed the Senate (22-14) and is awaiting action by the House.

### **3B. REPORTS OF the City Manager.**

City Manager Mims submitted a written report and asked the City Commission if they had any questions about his report.

City Manager Mims stated on Sunday evening, a subject carjacked a vehicle in Dunedin and was driving reckless. No deputies were in the area but the PCSO helicopter was up and was able to pick up the vehicle as it headed down A19. Deputies attempted to stop the vehicle when it traveled through Belleair Bluffs, but it fled westbound on SR686 and turned south onto Gulf Boulevard. The driver then attempted to carjack another vehicle Corvette at 18<sup>th</sup> Avenue and Gulf Boulevard in IRB, but the owner was able to accelerate away.

The suspect re-entered the vehicle he had stolen from Dunedin and continued driving recklessly down Gulf Boulevard and sideswiped another vehicle at 11<sup>th</sup> and Gulf Boulevard. Due to his ongoing dangerous driving and imminent danger to the public, deputies attempted to immobilize his vehicle. The suspect continue driving reckless and crashed into two vehicles in front of Crabby Bill's. After doing so, he carjacked a Mustang that had been involved in the crash and continued fleeing southbound. The subject sideswiped another vehicle and deputies tried to disable the Mustang but were unsuccessful.

The suspect eventually crashed into a Cadillac on Indian Shores, then stuck a Ford. After doing so, the suspect drove around a condo while running over several PVC fences. A deputy was able to make contact and wedge the vehicle against the seawall. The suspect fled on foot and jumped into the Intracoastal waterway. The PCSO Marine Unit in the water were able to take him into custody.

City Manager Mims stated the subject was charged with: Two counts of carjacking, nine counts of leaving the scene of a crash, and nine counts of DUI/property damage.

City Manager Mims stated all injuries appeared to be minor.

City Manager Mims thanked the Pinellas County Sheriff's Office and the Fire District for their actions taken that evening that saved many lives.

### **3C. REPORTS OF the City Commission.**

The City Commission thanked Commissioner Hoofnagle for his six years of service on the City Commission.

#### **COMMISSIONER HOOFNAGLE:**

- Thanked the first responders for putting their lives in danger for all the citizens in Indian Rocks Beach.
- As a member of the Executive Committee of the Beach Art Center, he thanked the City staff and all the sponsors who helped the Beach Art Center to raise more than \$40,000 to close their operating gap this year through the western gala. It would not have been possible without the support of the City and the sponsors, especially the Loder Family, Crabby Bill's Seafood.

- Thanked everyone for attending tonight's meeting. Deliberation and debate is the cornerstone of the City's legislative process. The City Commission gains insight from listening and discussing different views. This is an example of how the City Commission is supposed to work together as a community. He has been very fortunate to have received thoughtful emails, phone calls, and to have meetings with people who wished to share their ideas about the parking situation downtown. He would also like to take a moment to address something that the City Manager included in his agenda memorandum on social media stating it is great for raising awareness, for cat videos, and lost and found. The City Commission is accountable to its citizenry and are prohibited from publicly discussing agenda items on social media. The City Commission is muted by the Government in the Sunshine Law. The City Commission cares deeply, and the City Commission is working very hard on this topic. He stated by coming here tonight to listen, sharing views, and to help the City Commission that really matters. He wanted to thank everyone for showing up.
- Thanked everyone for allowing him to be one of five elected officials to represent the City residents over the past six years. It has been a true honor and a privilege. He would like to thank the City staff, the Charter Officers, and his fellow City Commission Members for their support, collegiality, and friendship. It has really meant the world to him. He thanked everyone from the bottom of his heart. He is taking some personal time. He going to recharge his batteries. He will be active in the community and will consider additional public service opportunity as to when the need arises but it has been his honor to serve the community.

**MAYOR-COMMISSIONER KENNEDY:**

- Stated she is the Chair of Forward Pinellas and advised that Forward Pinellas is looking into the speed limit on Gulf Boulevard for all the beaches.

**4. ADDITIONS/DELETIONS.** None.

**5. CONSENT AGENDA:**

- A. APPROVAL OF the February 8, 2022 Regular City Commission Meeting Minutes.**

City Attorney Mora read the Consent Agenda, consisting of Agenda Item No. 5A, by title only.

***MOTION MADE BY COMMISSIONER HOOFNAGLE, SECONDED BY COMMISSIONER HOUSEBERG, TO APPROVE THE CONSENT AGENDA, CONSISTING OF AGENDA ITEM NO. 5A, AS SUBMITTED. UNANIMOUS APPROVAL BY ACCLAMATION.***

**6. PUBLIC HEARINGS:** None

**7. OTHER LEGISLATIVE MATTERS:** None

**8A. DISCUSSION of public parking and the pros and cons of a parking garage in the Narrows Business District.**

Mayor-Commissioner Kennedy thanked everyone for attending this evening and everyone who emailed the City Commission with their thoughts. She thanked the City staff for all their assistance with this matter.

City Manager Mims presented the agenda item.

City Manager Mims stated parking in the Narrows Business District (the District) has been the topic of conversation for decades.

City Manager Mims stated there are currently 117 public parking spaces within the District, of which 34 have been added since 2013, including seven motorcycle parking spaces.

When the City relocated the Solid Waste Facility to Largo, the City transformed that space into a sand volleyball court and was able to add 15 parking spaces in that location. The City continues to look within the District and tries to squeeze and add parking where feasible.

The City paid for three different parking studies over the years that somehow related to direct or indirectly to parking:

- 2009 — Special Area Plan/ University of South Florida. The District's joint-use central parking structure to accommodate future parking demand.
- 2010 — Parking Report/Renaissance Planning Group. Public parking structure and surface parking area recommendation in the District.
- 2019 — Forward Pinellas/Visioning Process. Creation of a parking deck or shared-parking garage. Metered parking in the District.

On January 13, 2022, Governor DeSantis visited Indian Rocks Beach, specifically to Crabby Bill's. Matt Loder of Crabby Bill's contacted him before the event to let him know that he intended to bring up parking concerns to the Governor and inquire if there were any State funds for infrastructure. He let Mr. Loder understand that the discussion was fine, but any involvement from the City in developing a public parking structure would require approval by the policymakers of the City, the Indian Rocks Beach City Commission.

City Manager Mims advised that he individually informed each City Commission Member of the Governor's visit to Indian Rocks Beach and the Loder Family's intention to bring up parking in the District.

The Governor visited Indian Rocks Beach. The Governor asked the Loder Family specifically about the business environment in Indian Rocks Beach and their needs. The

Loder Family brought up to the Governor about the possibility of infrastructure money for additional parking or a parking structure in the District. The Governor's staff indicated to the Loder Family that they would go back and look at funding possibilities through the State for that type of project.

On February 7, 2022, City Staff had a conference call with the Loder Family and the Governor's staff concerning possible infrastructure funding for a parking garage. The Governor's staff mentioned funding from the Job Growth Grant Fund.

On February 15, 2022, he informed the City Commission that the Loder Family had approached the Governor about possible funding for parking enhancements in the District. He advised the City Commission that a discussion of the pros and cons of a parking garage has been placed on the March 8, 2022 Regular City Commission Meeting as a work session item.

On March 1, 2022, City staff had a video call with Adam Callaway, Deputy Secretary of the Florida Department of Economic Opportunity, and James Sowinski, Program Administrator for Florida Job Growth Grant Fund at the Florida Department of Economic Opportunity. City staff concluded that it was unlikely that the City would receive 100% of the funds to construct any parking facilities due to the communication. This conclusion is based on limited State funds allocated under the Job Growth Grant Fund (\$2.6 Million current, another \$9.1 Million in July), 70 pending grant requests, and restrictions on how State funds could be used (lease or own).

As City Manager, it is his duty to bring information forward to the City Commission, as the policymakers, so the City Commission is informed, and the City Commission may provide guidance to him if they wish him to take any additional actions as it relates to parking in the District.

This agenda item is set up in a work session format, so the City Commission can have an open conversation among themselves and the public about the City Commission's ideas or ideas the public has. No official action can be taken tonight, just discussion and input.

Finally, contrary to FaceBook posts and comments on the IRB Neighborhood Apps, no one with the City has engaged anyone to conduct surveys draw conceptual drawings for the construction of additional parking facilities in the District. The only body that can authorize significant City of Indian Rocks Beach Capital Projects is the Indian Rocks Beach City Commission. One person proclaimed that the "parking garage" was being built in the large parking lot at the Holiday Inn Harbourside because they saw a survey crew. He personally called the owner of the Holiday Inn and was advised that this was a private survey crew working for the Holiday Inn.

City Manager Mims reminded everyone that this is a work session item to discuss parking and the pros and cons of a parking garage in the District.

City Manager Mims reiterated that the City Commission would not take action on this item this evening.

**J.T. Corrales, 7850-128<sup>th</sup> Street, Seminole, representing the Loder Family Brand, aka Crabby Bill's**, first and foremost, thanked the City Commission for their leadership and public service to help IRB to continue to thrive and grow.

Mr. Corrales stated he would like to lead by example in saying that everyone shares the same passion about their visions of what IRB could be, they have different perspectives of how the community gets there. He thinks it is okay. His advocacy for something is not his opposition to anyone personally here this evening. He has a lot of friends who have been vocal about the opposition of it. He has had the opportunity to speak to them and tell them that he appreciates their passion, and even though they are on the opposite end of a polarizing issue, they are still friends to him. He would like to continue to move with that in mind. There is enough ugly in the world right now, so he hopes that everyone is courtesy and respectful to one another and to all the City officials.

Mr. Corrales stated that Crabby Bill's Family Brands has been in the community since 1983. Their business has contracted and has grown, but their heart and interest have always been in Indian Rocks Beach. Crabby Bill's focuses so much on cultivating their relationships and participating in all community events. Crabby Bill's has never said no to anything, and they have never asked for anything in return. From A2K to the Rotary to the Beach Art Center to the Fire District, the IRB Homeowners' Association, and many others.

Mr. Corrales stated Indian Rocks Beach is absolutely amazing, and residents live in paradise. Indian Rocks Beach has grown and developed over the years. Because Indian Rocks Beach has so many wonderful things to offer, people will continue to flock here in droves. Currently, the City does not have the proper infrastructure or land use to accommodate the influx of people.

Mr. Corrales stated the issues that they have historically seen over the years that will only compound from where they are today are:

- *Traffic on Gulf Boulevard, which is a State road.* The traffic bottlenecks throughout the day (daily) on Gulf Boulevard in front of Crabby Bill's. People try to find beach parking in the business parking lots within the District. They will circle around and around until they find an open parking space.
- *Street parking.* Beach-goers are parking in front of residential homes, leaving trash, blocking residents in at times, and noise, which has to be a burden for those residents.

- *Private parking for businesses.* Crabby Bill's sees day in and out people come and unload a full day's worth of beach gear as they walk across the street to the beach. It puts businesses in a very peculiar spot because morally, they do not feel like they can tow somebody and then have that negative effect fall back on them and the community. It is a lose-lose for businesses.

Mr. Corrales stated Crabby Bill's is proposing a solution. Today, they are speaking about a parking garage, something in the District, 3-stories tall, ground level, 2nd level, and 3rd level. The parking garage would be aesthetically pleasing and fit into the community with centralized alternative transportation, i.e., scooters and golf carts, to get the cars off the road.

Mr. Corrales stated Crabby Bill's loves the community, and they understand the challenges that come with considerations like this. There are a lot of hypotheticals that are being suggested surrounding this topic. The facts are that the City is dealing with development inadequacies keeping the City from handling the state influx that the City is experiencing today. All the problems that the City is experiencing today will continue to exasperate as time goes on.

Mr. Corrales stated Crabby Bill's is not asking for a parking garage today. They are not asking for a yes. They are just asking that the City do the research, enlist the experts, and understand the economics of what a parking garage for IRB would actually provide.

Mr. Corrales stated that if anyone is present to save IRB, that could be done today by preserving the integrity of what makes this community special, supporting one another, keeping the beach clean, and visiting the businesses. He stated if more residents volunteer and participate in City organizations together, more can be done for IRB than fighting for or against a parking garage. Together everyone can do great things.

Mayor-Commissioner Kennedy opened the public comment.

**Mary Rose Holmes, 718 Beach Trail, representing the Plein Air Cottage Artists,** stated they have been working over 20 years painting the wonderful old-fashioned Indian Rocks Beach. The Plein Air Cottage Artist has tried to raise awareness of how beautiful this old-fashioned, old Florida Indian Rocks Beach is. She does not think a garage would fit in Indian Rocks Beach.

**Joe Romano, 359-12<sup>th</sup> Avenue,** stated he has been a resident of Indian Rocks Beach for 20 years and has watched the City grow. He is a little upset about the commercialized going on — Airbnbs, street parking, infrastructure, life safety. He stated from Thursday through Sunday it is hard for anyone to get anywhere in Indian Rocks Beach because of the traffic on Gulf Boulevard. He said he had been involved in three parking garage projects. The City of Clearwater parking garage was supposed to help traffic flow and

parking, but it only helped the parking and did nothing for the traffic flow. He stated that more cars would be put on Indian Rocks Beach if the City built a parking garage, not solving anything. Cars need to get off of the beach. Maybe the businesses could come together and develop a valet system like they did in Siesta Key.

**Chad Golub, 520-2<sup>nd</sup> Street, co-creator of IRB Life Page on FaceBook**, stated although they have an audience of over 20,000 people on the FaceBook page who live and vacation in Indian Rocks Beach, he can only speak for himself. The combination of only having a two-lane draw bridge going into a major artery of IRB, one stoplight, two one-way streets downtown will be a disaster for the traffic going into and off this south side of the island. Imagine emergency vehicles trying to maneuver through that traffic if there were an actual two to four hundred cars a day in the heart of IRB. People come in the morning, and those parking spots would be taken. They leave in the afternoon, and those parking spots would be taken. If it is two hundred cars, that equals four hundred cars. He is not saying the City does not need more parking. The City does need more parking, but there has to be a better solution than a parking garage downtown.

Mr. Golub stated that if the proposed parking garage is for beach-goers, it should be built in the middle of the island around 23rd Avenue, where there is some land. So, both the Belleair Beach Causeway and the Walsingham Bridge would have equal access. If the proposed parking garage is intended to be built in the Business District Triangle to bring in more business downtown and not beach-goers, he is against it.

**Brian Gauldin, 420-18<sup>th</sup> Avenue**, stated he came here to speak in favor of a parking garage. He thinks many people, for some reason, believe a garage is going to bring more people here. He asked who goes to a beach town because they have a parking garage. The beach-goers are already coming here. The number of people coming to IRB will continue to grow. It is not good, but a garage will not bring more traffic to town. It is going to give traffic that is coming to town a place to park. A parking garage would provide people with a place to park to go to the beach or walk around the Business District Triangle. Instead of parking in a restaurant parking lot and maybe buying a beer to find a parking spot, and then they leave and go to the beach using that valuable space for a restaurant patron.

After listening to the City Manager, Mr. Gauldin stated he does not think a parking garage is feasible, but the City needs to explore other alternatives. He has been to beach towns on the other side of the State with a golf cart trolley system and bike and scooter rentals and stated the City should have paid and metered parking at the beach accesses for the City to make money. If the beach accesses are so crowded, residents cannot get a spot.

Mr. Gauldin stated that the City should explore other ideas, and a parking garage would not bring more traffic to IRB. The parking garage gives the ones coming to IRB a place to park.

**Peggy Cordle, 420-18<sup>th</sup> Avenue**, stated she is not a first responder but travels every single street of IRB very often because she goes into people's homes and cares for them. She said the parking up and down the side streets, especially on the weekends, is very difficult for her to get to her patients' homes this time of year. It bothers her that IRB does not have alternatives for people who come to IRB to have a place to leave their vehicles to walk, bicycle, or to do things like take a shuttle, a trolley, or do whatever they need to, to get to the various businesses, and to the beach accesses.

Ms. Cordle stated she hopes the City explores the possibilities of easing the number of cars on the road and maybe do a little better job of not letting people park on the side streets in Indian Rocks Beach. She stated more "no parking signs" have been put up, but she would like to see them on every road, except for residents.

**Laura Meares O'Donaghue, 3375-21<sup>st</sup> Place SW, Largo**, stated she is part of the original Meares Family that goes back generations in Indian Rocks Beach. She said someone emailed her a flyer that they found on the ground that said there would be a general meeting regarding a proposed parking lot. She called her family, who lives on IRB, and asked them if they received a flyer, called several other IRB residents, and businesses, and all advised her that they had not received a flyer. No one had received this flyer.

Ms. O'Donaghue stated she thought this was not fair to the residents, homeowners, shops, stores, and restaurants on Indian Rocks Beach, so she shared this generic flyer that was found on the ground on social media. During this time, she was fortunate enough to come across other long-time homeowners that were also deeply concerned about this proposed parking garage. Together they went door-to-door and notified all the residents about this proposal.

Soon after going door-to-door, many citizens contacted the City directly, and another mailer was suddenly sent out by the City (the little postcard). Then just a few days later, all this new information about the old parking studies appeared on the City website, which was just a few days before the meeting, which hardly gives anybody time to research that information. There is an 8 to 10-year-old traffic study, a 10-year-old parking study done by Forward Pinellas, and a letter drafted by the Business District Triangle business owners that is made up of all Crabby Bill's locations and all the businesses located in that area on the City website. This letter stated" *"The businesses of Indian Rocks Beach have established a unified message. We want to communicate our message to the City and hope the message is received in the spirit in which the topic was originally broached. Although, we don't know the answer. We hope for serious consideration and discussion that will help solve the parking and traffic issues on our beach. We believe this may be a possible solution and encourage a discovery process to develop a better answer to traffic and parking in IRB. We appreciate the commission and the difficult position they are in to consider a solution that impacts all our community. We only ask for open minds and forward movement in finding answers."* She stated that Mayor-Commissioner Kennedy sits

on the Forward Pinellas Board of Directors. She stated she is unsure, but it appears that it would be a conflict of interest to be a part of any parking study that could possibly affect the outcome of a proposed parking structure and should not be allowed.

Ms. O'Donoghue stated she feels it is high time that the elected officials start doing their jobs, and start preserving and protecting this beautiful City, and stop neglecting the quaintness and beauty that makes Indian Rocks Beach such a desired destination. There is no more room to build. Indian Rocks Beach is officially at capacity.

**Matt Loder, Sr., Crabby Bill's Family**, stated this is unbelievable that a City that his family has called home for so long. His family has given their time and lives here and has contributed to the City as much as anybody else. The personal attacks against his family business simply because they say they have to have a solution to the parking issue. He met with one of his IRB neighbors, who agreed to disagree. He can respectfully tell everyone that he loves the guy and is a great neighbor. He is an excellent asset to the community. He stated people will continue to come to Florida and Indian Rocks Beach. It is not a Crabby Bill's issue. It is an Indian Rocks Beach issue. The public beach is what draws people to Indian Rocks Beach and the amount of free parking.

Mr. Loder stated it is tough to take these personal attacks against his family business.

**Bob Linderman, 2414 Coral Court**, thanked the City Commission for listening to what everyone had to say. He is apologetic for the villainization of the City Commission, the City Manager, the Loder Family, and other people. This whole thing, as everyone heard, somebody finds something on the ground and puts it on social media. He has only lived here for 32 years. Thirty-two years ago, he would not have thought IRB would have had to deal with parking issues as the City has to today. Every day, the parking issue gets worse in Indian Rocks Beach. The quality of life for Indian Rocks Beach residents goes down because the City is trying to figure out how to accommodate all the people who come to IRB. The City does need to do something about parking. Maybe a parking garage is a way to go, but he does not know. But, something has to be done.

Mr. Linderman stated anyone who villainizes the Loders knows nothing about Indian Rocks Beach. The Loders have supported Indian Rocks Beach through everything that the City has done for at least the 32 years that he has been here. He is sorry to see the villainization that is going on and the dark side of technology, which is social media.

**Lauren Golub, 520-2<sup>nd</sup> Street**, stated, "Urban parking lots are dead or dying, and how we use the curb is changing," said Rich Barone, Vice President of Transportation for the Regional Plan Association of New York, New Jersey, and Connecticut.

Ms. Golub stated parking in downtowns will "morph from being big massive surface lots and garages to much smaller areas configured for pickup and drop-off of autonomous

vehicles," Barone said. "Cities will be more walkable, more people-friendly, and there will be more space for parks and other amenities."

Ms. Golub stated a severe environmental problem in parking lots and garages is water pollution. The parking lots accumulate a lot of pollutants (such as oil, grease, heavy metals, and sediment) in the water runoff because they do not absorb the water that flows into the waterways, thus affecting drinking life and sea life.

**Cecily Pond Benga, 264 Larchwood Drive, Largo**, her business address is 2035 20th Avenue Parkway, stated she is a local of 44 years out of 45 years of her life. She is a professional pet sitter. She stated she has the hardest time getting in and out of traffic on Indian Rocks Beach, and she has an electric bike, a motorized scooter, and a vehicle. She supports the idea of the proposed parking garage because she needs help getting to and from the homes to take care of the residents' animals when they like to go vacationing.

Ms. Benga stated something has to be done. The cars are coming no matter what. The City has to figure out a solution for the parking issue amicably, nicely, and positively. She stated the negativity and threats have to stop.

**Diane Flagg, 2316 Gulf Boulevard**, stated she is almost speechless at the overreaction and what she considers friends and neighbors in this room tonight to try to develop a way that the community can solve traffic, congested streets, and parking issues. This is not new. The City Commission has been talking about this, and she does not think there has ever been a crowded meeting like this in the last 15 years when the City Commission discussed parking. It is nice to see everyone out, but everyone needs to learn and listen because the Business District Triangle has needed parking relief for many years. It is hard for her, as a local, to even go to one of the restaurants there now because she cannot get a parking space. The community needs to think about the future of Indian Rocks Beach. She would recommend reviewing the feasibility of a low-rise parking garage. Something that would fit in the Business District Triangle would help all the businesses and help the residents get to and from.

Ms. Flagg stated there are other remedies, such as paid parking and improving traffic flow, within the Business District Triangle, and the City should look at that in addition to the parking garage.

Ms. Flagg stated the City could not ask for a better business and partner than Crabby Bill's. She is appalled that anybody would think differently about their motive to get parking in the Business District Triangle.

**Eric Meyers, 2316 Gulf Boulevard**, stated the Loder Family are good stewards of Indian Rocks Beach. The Loder Family came to the table with an idea that could or could not work. It is an idea, and the City should never shut down an idea. The City should look into

it and see if it would work. The City needs to move forward on some type of parking solution.

**Carol Sampey, 434 Harbor Drive North**, stated she is against a parking garage because she thinks it would bring more cars to IRB. She said the traffic flow at Gulf Boulevard and 4th Avenue (in front of Crabby Bill's) is congested and backs up traffic north and south because of the number of people crossing the street at that flashing beacon. She does not know if a person can regulate that or have a timed crosswalk.

**Bob Coplen, 447-20<sup>th</sup> Avenue**, stated he has been a resident since 1985, has served on multiple City boards/committees, and is active in the community. He noted that the quality of life in IRB has been degraded. There is a public safety issue caused by traffic, and parking is the symptom. He suggested the business owners build a parking garage off the beach with their own money and run shuttles to the beach and their Business District Triangle.

Mr. Coplen stated there is no legal obligation to have on-street non-resident parking east of Gulf Boulevard. However, the City does have an obligation to have on-street parking west on Gulf Boulevard for federal beach renourishment funds, which the City has more than what is required. The City already rejected the County's offer to build a parking garage on Gulf Boulevard between 23rd and 24th Avenues, stating it was not in the City's best interest.

**Olivia Bush, 336 La Hacienda Drive**, stated her name is Olivia Bush, and she is 26 years old and has lived in IRB her entire life. She is fortunate enough to live on the same street her mom grew up on. Part of what sets this beach apart from others is the small-town charm that has been endured for generations. This unique community feature has stood the test of time despite the significant influx of newcomers.

Ms. Bush stated that there had been a lot of talk about this parking garage over the last few weeks. So many residents have become passionate about this topic because the future of the town that everyone loves is in jeopardy. This proposed parking garage is a solution to help with the recent influx of traffic. She does not think it would alleviate that issue. In fact, she feels that the parking garage would add to the problem. With the addition of a three-level parking garage, the town would face new issues pertaining to safety, added congestion, and the loss of the town's quaintness in the near future. The addition of more visitors that use the parking garage would present safety concerns because people avoid using the crosswalks if they are overcrowded. The parking garage would also cause more traffic jams and longer wait times for first responders. Lastly, this would erode the very essence of the iconic three-mile slice of paradise.

**Don House, 2104 Beach Trail**, stated about 20 years, he suggested the City purchase the old GTE Switching Station, 300 5th Avenue, for a parking garage. The City does not need

a parking garage. The restaurants and the other businesses in the Business District Triangle need a parking garage, and the businesses should pay for the parking garage in the Business District Triangle.

**Nancy Obarski, 708 Beach Trail, #B**, stated a parking garage would bring more people to Indian Rocks Beach. A fraction of the beach is left with significantly more bodies out there. She stated the beach was so crowded that she had to walk in the water when she walked the beach last weekend.

Ms. Obarski stated she could see the need for more parking for the businesses in the Business District Triangle. She does not have any good answers, but the City does need to find them and find them quickly because the City does not want to lose these businesses.

**Bill Snyder, 425-18<sup>th</sup> Avenue**, stated he has lived in Indian Rocks Beach for about 25 years. For anyone to think bringing more cars to this City will alleviate traffic is ridiculous. The traffic is a problem. He cannot even go to Publix on the mainland on the weekends because of the traffic on Gulf Boulevard. He sympathizes with the Lodgers and their situation.

**Hugh Burton, 1102 Beach Trail**, stated his family moved to the beaches in 1958 and has been on this beach or near this beach that entire time. He thinks that maybe the wrong question has been asked. The question before the public is: "Will a three-story parking garage address congestion on streets and access to the beach?". He stated that the City should be asking what type of community the taxpayer residents want to live in. The City is already at capacity. He believes that most people that live here do so because it is a little slice of paradise.

Mr. Burton stated the residents live here because it is not highly commercialized, like Clearwater Beach or St. Pete Beach, and it is not just a residential area like Belleair. It is a sleepy beach town. The City has the right mix of businesses and restaurants for its geographical size. Over the years, it has become more attractive because it is not as crowded as Clearwater Beach. Over the past several years, Clearwater Beach has added hundreds of new hotel rooms and at least two parking garages.

Mr. Burton stated that some say that the City needs to increase the infrastructure to make it more appealing. He responds by saying it is already appealing. But again, the City is just full at the moment. Try Indian Shores or further south. This is not anti-business. It is just reality. Increasing only one infrastructure component will not solve the perceived traffic and parking issue. Developing a potentially workable solution requires more land, and the City does not have any actual real estate to maneuver with.

Mr. Burton asked how many cars will the proposed parking garage hold. There is no more room to put in additional roads to move that volume of people. He cannot imagine the line of traffic coming and leaving the beach on any given day or the number of pedestrians trying to cross Gulf Boulevard and how that would back up traffic.

Mr. Burton asked about public facilities. He lives on the beach, and on several occasions, he has been requested by beach-goers if they could use his facilities.

Mr. Burton recommended building a parking garage on the mainland and using shuttles to transport people to the beach. He stated there is land available on the mainland.

**Jeff Gurney, 11787-160<sup>th</sup> Court, Seminole**, stated he does not care whether the person is a resident or business owner. He has played on this beach for 12 years, and he loves Indian Rocks Beach. He loves the residents, and he loves the people he works for, Matt Loder. He stated he would not own a home or have a family if it was not for Matt Loder and his family. He said there is a lot of traffic in Indian Rocks Beach and people have a hard time finding a parking space, and they circle the Business District Triangle until they find a parking space. He stated the night shift employees have difficulty finding parking spaces because the parking spaces are full of beach-goers.

**Erika Dietz, 534 Harbor Drive North**, stated the City needs to be looking for solutions. People are coming, the traffic is coming, the beaches are full, and people are not going to stop coming. She would urge the City Commission to form a separate committee, perhaps to prepare a study of this issue.

Ms. Dietz stated the idea of a free shuttle for guests of hotels and short-term rentals is potentially a good one. Indian Rocks Beach is one of the only communities that allow short-term rentals, which means there are hundreds, if not maybe a thousand or more. What if the short-term rental owners could offer up some parking spaces when renters do not bring their cars.

Ms. Dietz stated St. Pete Beach has something called the "Freebee Shuttle Service," a free door-to-door shuttle with pickup and drop off anywhere in the service area of St. Pete Beach. She loves the idea of the shuttle from the mainland, but she does not know how feasible that would be. But, perhaps the City could consider hiring a consultant for this. She stated this is not the first time that any community has addressed a parking shortage problem. The City should hire someone who can give the City some expertise in this field. Everyone wants to live here and get up and down Gulf Boulevard more easily.

**Paul Jenkins, Jr., Crabby Bill's Family Brands**, stated everyone is talking about how great it was in the 70s and 80s, and he can agree with everyone on that. But, the City needs to start working on some solutions for what the City is today and where the State, County, and City are. He stated this is just not a Pinellas County or an Indian Rocks Beach

issue. The City needs to talk about solutions, and he understands that there have been three studies in the past 10 or 12 years that have all talked about the need for more parking infrastructure and solutions. But the same people who are saying that there should not be any extra parking structure in the Business District Triangle are the same ones who said that the City needs to eliminate parking on the side streets. She would say that the City cannot do one without the other. Many of them came here as visitors, and now the residents do not want those visitors to have those same amenities.

Mr. Jenkins stated if residents do not want cars parking in front of their homes, then a parking facility would solve that problem.

**Mary Wilkerson, 490 Harbor Drive North**, stated she and her husband owns several businesses. She said to everyone the current traffic crisis needs to be addressed. The City needs to be open to new technologies, parking management, and enforcement. Let's think about possibilities that would benefit the entire beautiful island. Over the years, the residents have fought to keep a small residential community defined by low-rise cottages and businesses with an old Florida feel.

Ms. Wilkerson stated as citizens of Indian Rocks Beach, the City should think about how to implement controls that benefit the residents, the businesses, and visitors. Things are becoming seriously out of balance, and the discussion about building a parking garage would potentially add thousands of visitors to Indian Rocks Beach daily. As several speakers have stated, she stated that the City's sandy beach is a precious resource. Day trippers tacking to the beach in mass with all their gear will not necessarily add dollars to the City's restaurants or shops. What everyone loves about Indian Rocks Beach is the human scale.

**Kelley Cisarik, 448 Harbor Drive South**, stated that the City has 18 free City public parking spaces inside the Holiday Inn Harbourside parking lot near 2nd Street. She noted those spaces are very unutilized. She stated she went to use one of those spaces during Taste of IRB and other times, but Holiday Inn would not allow her to park her car in one of those City public parking spaces.

Ms. Cisarik stated before the City contemplates building a parking garage structure, the City should be better at utilizing those 18 parking spaces in the Holiday Inn parking lot. She suggested that the City label those parking spaces on the outside of 2nd Street, advising that those are free City public parking spaces. She also suggested making another entrance for easier access to the City's free public parking spaces in the Holiday Inn parking lot.

**R.B. Johnson, 1206 Beach Trail**, stated that Belleair Shore, Belleair Beach, Indian Shores, Redington Shores, North Redington Beach, and Redington Beach do not have parking problems because those communities provide very little if no public parking. The

City has parking problems and congestion and traffic issues because the City is so generous with parking.

Mr. Johnson stated he would suggest that the parking issues the City has in the Business District Triangle are not so much a lack of parking, but it is the allocation of parking spaces. The on-street parking spaces on 1st and 2nd Streets, 4th Avenue, and Miami Avenue were all meant for the local businesses and restaurants in the Business District Triangle. He stated a heavy percentage of those parking spaces are occupied by people going to the beach. It does not seem like it makes any difference how much parking the City adds down there. It does not help the businesses. It is sending more and more people to the beach. As several people already noted, the beach is pretty full here. He knows the City is a very small community and is already generous in providing free public parking at the beach accesses, on side streets (where there are issues), and at the south end of town on the street. He stated at the very least hopes the City Commission would seriously consider ways to attack the issue of people parking in those spaces down in the Business District Triangle on the street that goes to the beach and not to the businesses.

**John Ballock, 436 Harbor Drive North**, stated there are people for and against the parking garage. Indian Rocks Beach is an island, and unless someone knows how to make the island bigger, the City is landlocked. The City can use technology to help with its parking problem. He explained that Google Maps had brought a lot of the traffic to Indian Rocks Beach. Everyone uses Google Maps to find and get to places, and Google Maps uses algorithms. The City can use those algorithms to its advantage. Encourage residents and visitors to use Uber and Lyft. No parking spaces are needed.

**Matt Campo, 416 20th Avenue**, stated the City is over its capacity and how does the City bring down its capacity. He noted the City should eliminate the side street parking because those are not seasonal rentals. They are beach-goers. He said a parking garage would not solve the parking problems north of Walsingham.

Mr. Campo stated without question, parking is needed within the Business District Triangle. He suggested having more golf cart parking since they take less space.

Mr. Campo stated the City has a capacity of how many cars it can fit, whether it is on the streets, the beaches, or in the Business District Triangle. The City has the ability to control how many people are in the City in that realm. He heard people say the people are going to come. They are only going to come and stay if they have a place to park or if they come another way.

**John Pfanstiehl, 448 Harbor Drive South**, stated the Walsingham Bridge area is too congested. He waited in traffic eight blocks trying to get off the beach through the Business District Triangle area. There were no accidents, no construction, it was not rush hour, and

it was just too congested. Adding shuttles and constructing a parking garage would make that area more congested.

**Gary Holcomb, 301 Gulf Boulevard, aka Mr. Beach,** stated 35 years ago, the City Commission was in this room discussing parking problems. The grocery store parking lot would fill up before he got there in the morning with beach-goers. The City and businesses in the area knew there was a problem, and after 35 years and three reports paid for by tax dollars with all of them recommending some type of parking structure, nothing has been decided, and nothing has been done.

Mr. Holcomb stated the Lodgers are really Indian Rocks Beach to every tourist and visitor that come to this State. The Lodgers have worked hard to come up with solutions and offer ideas, and that is all they are. Just ideas to help the City and the residents work together and develop a solution.

**Paula Hamlin, 2112 Gulf Boulevard,** stated she respects the Loder Family and loves their restaurants. She does not understand a parking garage as a solution because it is finite and the community is finite.

Ms. Hamlin stated St. Pete Beach has a "Real-Time Parking" App that allows a person to see what parking spaces are available and said that maybe all the beaches could get together and use this same App.

Ms. Hamlin stated that beach-goers that use the businesses' parking lots should be penalized, and maybe the businesses should use valets during peak times.

**Steve Page, 9130 Oakhurst Road, Seminole,** stated he does not live in Indian Rocks Beach but comes through IRB every day as a visitor. There is a parking problem here, and everyone can see as they enter the Business District area.

Mr. Page stated one of the greatest assets that the City has is the Loder Family.

**Heidi Wilkers, 312 Bahia Vista Drive,** stated Mr. Corrales said that the towing of beach-goers cars is not a solution. She would like to recommend that the businesses rethink towing vehicles parked in their lots and enforce it because it would benefit their businesses.

**Art McArthur, 414 12th Avenue,** stated there was a lot of good input. The residents are looking for the City Commission's leadership and movement on the parking issue because it is a bigger issue than parking. That is a symptom of the overall problem.

Mayor-Commissioner Kennedy closed the public comment session.

#### **CITY COMMISSION COMMENTS:**

**Commissioner Hoofnagle** thanked the Loder Family for putting forth a discussion about a potential option to solve a problem. It was just an idea to solve an issue that needed to be looked at, and that was a noble undertaking. He said the Loder Family had highlighted the need to support the City businesses and ensure that the City gets the right mix of commerce into the City. The very goodwill gesture that the Loder Family done was misinterpreted on social media and turned into something it never needed to be. The way that this City Commission works is that an idea is put up, there is a work session maybe more than one, and then the City Commission goes through a very deliberative process, which may result in a committee or some other kind of workgroup, it ends up in a budget item, and takes a long time to get something done. The Loder Family started it, and that is going to help this community in the future. The City owes the Loder Family a debt of gratitude. He regrets that the Loder Family had to withstand some of the reckless social media interactions for trying to do a good thing. He thanked the Loder Family for getting the City started, and he hoped as a City and community could work together to make it a good result.

**Vice Mayor-Commissioner McCall** stated a tremendous amount of good ideas had been brought forth by the public. He said the last analysis that they had done was ten years ago. With technology completely changing, especially with Google, he would like to see an updated analysis with a parking garage as an opportunity and the other items that need to be addressed, such as safety, congestion, and first responders. The recommendations should include short-term options, then a long-term solution.

**Commissioner Hanna** thanked the Loder Family for everything they do for the City of Indian Rocks Beach and thanked the audience for bringing up great ideas. He stated the City does have a traffic problem. Is the City treating the symptom or the problem? He has been an advocate since he became a City Commissioner in 2009. He does not understand why the City has free parking. He is like everyone else, if he can get something for free, it's from him. He did his research and found out that IRB has more beach accesses than any other beach community, and the parking is free.

Commissioner Hanna stated he does not think that the proposed parking garage will be free, and he does not believe many beach-goers would be using the parking garage if they had to pay for parking.

Commissioner Hanna commended everyone on their beautiful ideas.

***MOTION MADE BY COMMISSIONER HOOFNAGLE, SECONDED BY COMMISSIONER HANNA TO EXTEND TO THE MEETING TO 9:45 P.M. UNANIMOUS APPROVAL BY ACCLAMATION.***

**Commissioner Houseberg** stated there had been so many ideas here percolating, and there is a lot to disgust. It is going to be a handful of little changes that the City will make

that will improve a lot of things. The City needs to talk about, test them, and try them, and then the City needs to figure out does or should the City need a parking garage. All these are unanswered questions.

**Mayor-Commissioner Kennedy** stated the City has been discussing parking for 35 years, and the City does need to come up with a plan now.

Mayor-Commissioner Kennedy stated she reached out to St. Pete Beach Mayor Alan Johnson about LIBELIUM. LIBELIUM is a proto-type program that is a radar sensor device that detects parking availability indoors and outdoors.

Mayor-Commissioner Kennedy advised the City is working with Pinellas County to see if there are solutions on the mainland.

Mayor-Commissioner Kennedy stated the City Manager would be looking into the solutions and ideas that were presented this evening.

Mayor-Commissioner Kennedy stated staff would put a timeline together, and the City will get through this.

Mayor-Commissioner Kennedy stated Indian Rocks Beach has the greatest community on all sides. She said she appreciates everyone coming.

**9. OTHER BUSINESS.** None

**10. ADJOURNMENT.**

***MOTION MADE BY COMMISSIONER HOOFNAGLE, SECONDED BY COMMISSIONER HANNA, TO ADJOURN THE MEETING AT 9:35 P.M. UNANIMOUS APPROVAL BY ACCLAMATION.***

April 12 2022  
Date Approved

\_\_\_\_\_  
Joanne Moston Kennedy, Mayor-Commissioner

ATTEST: \_\_\_\_\_  
Deanne B. O'Reilly, MMC, City Clerk

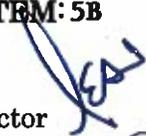
/DOR

**AGENDA ITEM NO. 5B  
CONSENT AGENDA**

**RECEIVE/FILE the Indian Rocks  
Beach Annual Progress Report on  
Flood Mitigation Projects in  
Pinellas in Pinellas County's Local  
Mitigation Strategy.**

**INDIAN ROCKS BEACH CITY COMMISSION  
AGENDA MEMORANDUM**

**MEETING OF:** April 12, 2022 **AGENDA ITEM: 5B**

**SUBMITTED AND RECOMMENDED BY:** Dean A. Scharmen, Public Services Director 

**APPROVED BY:** Brently Gregg Mims, City Manager 

**SUBJECT:** Receive and File the Indian Rocks Beach Annual Progress Report on Flood Mitigation Projects in Pinellas County's Local Mitigation Strategy

---

**BACKGROUND**

The City of Indian Rocks Beach's participation in the Pinellas County Local Mitigation Strategy goes back to May 25, 1999 when the Indian Rocks Beach City Commission adopted Resolution No. 99-43, Pinellas County Local Mitigation Strategy.

The adoption of the Local Mitigation Strategy is a critical part of maintaining and decreasing IRB's ISO rating to reduce flood insurance premiums within the municipal limits.

**ANALYSIS**

Submittal of the Indian Rocks Beach Annual Progress Report on Flood Mitigation Projects in Pinellas County's Local Mitigation Strategy to the City Commission is required as part of the City's participation in the National Flood Insurance Program's (NFIP) CRS Program.

The City's participation in the CRS Program results in over \$500,000 of savings to the Indian Rocks Beach residents who purchase flood insurance through the NFIP.

**FISCAL IMPACT**

N/A

**MOTION:**

N/A



**City of Indian Rocks Beach**  
(NFIP# 125117)

**Progress Report on Implementation of Credited Flood Mitigation Plan 2022**

*Date this Report was Prepared:* March 3, 2022

*Name of Community:* City of Indian Rocks Beach, Florida

*Name of Plan:* Pinellas County Local Mitigation Strategy 2020

*Date of Adoption of Plan:* June 30, 2020

*5-Year CRS Expiration Date:* October 1, 2025

1. *How can a copy of the original plan be obtained?*

The Pinellas County Local Mitigation Strategy, including the items that pertain specifically to the City of Indian Rocks Beach, can be accessed online at the following website: [pinellaslms.org](http://pinellaslms.org)

2. Describe how this evaluation report was prepared and how it was submitted to the governing body, released to the media, and made available to the public:

The City's representative to the Pinellas County Local Mitigation Strategy Working Group attends meetings on a regular basis. Current action items are updated regularly, and new action items are added as deemed appropriate. This report includes a summary of the action items designated for the City of Indian Rocks Beach as they currently appear on the LMS and as they are updated by more timely information.

The report will be submitted to the City Commission on April 13, 2021 by memorandum from the City Manager. Furthermore, it will be uploaded to the City's website, making it available to the media and the public.

3. Provide a description of the implementation of each recommendation or action item in the action plan or area analysis report, including a statement on how the project was implemented or not implemented during the previous year:

**Project/Program Name: Gulf Boulevard Utility Undergrounding – Phase II**

To make aesthetic and safety improvements to Gulf Boulevard, including undergrounding of the Gulf Blvd. overhead utilities and equipment. Phase II of the project, about \$5.5 million in costs, would start at the 506 Gulf Boulevard (ending point for Phase I) and continue North approximately 1 mile.

Estimated Cost: \$5,696,869.00

Status: In November 2021, the City issued a Purchase Order to Utility Consultants of Florida (Project Consultant) and the Project is currently in the Coordination Phase (engineering and design) of the Project.

Completion is anticipated by September 2026.

Possible Funding Sources: Pinellas County, City of Indian Rocks Beach Capital Improvement Plan

**Project/Program Name: Stormwater Drainage**

Reconstruction of small basin stormwater collection and discharge facilities as required by NPDES.

Status: Two segments on 20<sup>th</sup> Avenue were completed in 2016 and another two segments on 20<sup>th</sup> Avenue Parkway were completed in 2017.

A drainage segment on Maxwell Place and South Harbor Drive was completed in 2020.

Additional drainage segments at Harbor Drive (319), La Hacienda Drive (360) and Harbor Drive South (401) were completed in 2021.

A drainage segments was completed on Barry Place and North Harbor Drive in 2021.

A drainage segment on Beach Trail was completed in 2022.

A SWFWMD Grant has been submitted for drainage segments at 2<sup>nd</sup> Street and 16<sup>th</sup> Avenue for FY 2023.

All City facilities should be updated by 2025 and thereby in compliance with NPDES regulations, the end of a 20-year effort.

Estimated Cost: \$1,204,635

Possible Funding Sources: City of Indian Rocks Beach Capital Improvement Plan, Capitalization Grants for Clean Water State Revolving Funds, CDBG, FMAP, HMGP, Nonpoint Source Implementation Grants, Penny for Pinellas, SWFWMD

**Project/Program Name: Road Milling, Resurfacing and Curbing**

Road deterioration causes safety hazards and negatively impacts the attractiveness of the neighborhood. This project includes continuation of street milling, resurfacing, and curb replacement and includes updating the drainage system in the areas resurfaced. This project also includes concrete curb and gutter replacement and asphalt milling and resurfacing at selected locations in Fiscal Years 2021 through 2025.

Estimated Cost: \$2,500,000.

Possible Funding Sources: City of Indian Rocks Beach Capital Improvement Plan, SWFWMD

Status: 2021 Project is complete; projects are included in the City's 5-Year Capital Improvement Plan through 2025.

4. Discuss why any objectives were not reached or why implementation is behind schedule:

Projects are on schedule, moving forward and/or complete as anticipated.

5. What are the recommendations for new projects or revised recommendations?

Consideration is being given to looking into obtaining various types Grant Funding for the Gulf Boulevard Utility Undergrounding – Phase III Project, which would complete the Undergrounding of Utilities along the Gulf Boulevard corridor within the City of Indian Rocks Beach.

This recommendation has not yet been officially submitted to the LMS Working Group.

**AGENDA ITEM NO. 5C  
CONSENT AGENDA**

**Fiscal Year 2022/2023 Budget  
Calendar.**

**INDIAN ROCKS BEACH CITY COMMISSION  
AGENDA MEMORANDUM**

**MEETING OF:** April 12, 2022      **AGENDA ITEM:** 5C

**SUBMITTED AND  
RECOMMENDED BY:** Dan Carpenter, Finance Director 

**APPROVED BY:** Brently Gregg Mims, City Manager 

**SUBJECT:**                    **Setting the dates for the City Commission Budget Workshops and Public Hearings for the Fiscal 2022/2023 Operating Budget and Capital Improvements Budget.**

---

**BACKGROUND**

In March the Property Appraiser provides the Finance Director a tentative calendar for the upcoming Budget and Millage process identifying any conflicting County meetings. Pursuant to Florida Statutes, staff has reviewed the required actions by the City and is proposing the attached 2022/2023 Budget Calendar.

Staff has reviewed the County Calendar and is recommending scheduling the workshops and public hearings to avoid any conflict with the County Commission Hearings and the School Board Hearings.

**MOTION**

Move to *approve/deny* setting the dates for the City Commission Budget Workshops and Public Hearings for the Fiscal 2022/2023 Operating Budget and Capital Improvement Plan.

**FISCAL YEAR 2022/2023  
BUDGET CALENDAR**

<b>May 3-6, 2022 Tuesday-Friday</b>	City Commissioners provide initial 2022 Budget suggestions to the City manager and Finance Director
<b>June 1, 2022 Wednesday</b>	Property Appraiser delivers certification of taxable value (DR-420) to City
<b>June 20, 2022 Monday</b>	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee
<b>July 1, 2022 Friday</b>	Property Appraiser delivers certification of taxable value (DR-420) to City
<b>July 5, 2022 Tuesday</b>	Preliminary budget delivered to City Commission and Finance and Budget Committee
<b>July 13, 2022 Wednesday</b>	Finance and Budget Committee Review CIP and Preliminary Budget
<b>July 26, 2022 Tuesday</b>	City Commission CIP and Preliminary Budget Work Session 4:00-7:00pm
<b>July 26, 2022 Tuesday</b>	City Commission Meeting- Commission sets tentative millage rate 7:00pm
<b>August 1, 2022 Monday</b>	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned
<b>August 5, 2022 Friday</b>	Tentative budget delivered to City Commission
<b>September 7, 2022 Wednesday</b>	City holds FIRST Public Hearing to adopt a tentative budget and millage rate
<b>September 18, 2022 Sunday</b>	City advertises intent to adopt final budget and millage rate and final public hearing within 15 days of adoption of tentative budget
<b>September 21, 2022 Wednesday</b>	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears
<b>September 23, 2022 Friday</b>	City forwards to Property Appraiser the millage rate within 3 days of adopting the Ordinance

**Legend**

S = Set Date

Meetings with City Commission

Finance and Budget Review Committee

City Staff

**AGENDA ITEM NO. 5D  
CONSENT AGENDA**

**ACCEPT/FILE the Annual  
Comprehensive Financial Report  
for Fiscal Year Ended  
September 30, 2021.**

# INDIAN ROCKS BEACH CITY COMMISSION AGENDA MEMORANDUM

**MEETING OF:** April 12, 2022      **AGENDA ITEM: 5 D**

**SUBMITTED AND  
RECOMMENDED BY:** Dan Carpenter, Finance Director 

**APPROVED BY:** Brently Gregg Mims   
City Manager

**SUBJECT:** Accept and file the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending September 30, 2021.

---

## BACKGROUND

Pursuant to Florida Statutes Section 11.45(3)(a)4, the City is required to prepare an Annual Comprehensive Financial Audit Report (ACFR) for all funds. Moore Stephens Lovelace, P.A. the City's auditors, have completed their review of the financial operations for Fiscal year 2020/2021 and are submitting their report for acceptance by the City Commission.

Mr. Jeff Wolf, with Moore Stephens Lovelace P.A., will present the ACFR to the City Commission. Jeff is a manager with over 15 years of experience in public accounting, governmental and not for profit accounting. Jeff provides continuing professional education services to clients, peers and government agencies throughout Florida, and is a member of the AICPA, FICPA, GFOA and FGFOA.

## ANALYSIS

The auditors have reviewed the City's accounting records, internal control procedures and operations. The Finance Department under the direction of the City Manager has provided documentation and copies of all requested administrative and financial transactions of the previous fiscal year.

The transmittal letter and management's discussion and analysis present an overview of the City's financial condition in a non-technical format that can be better understood by individuals who do not possess an extensive knowledge of municipal accounting and finance. The annual audit process and final audit report reaffirms the credibility and professional management by the City Manager, the Finance Director, City Commission, and the entire management team of the City.

## MOTION

Accept and file the Annual Comprehensive Financial Report for the Fiscal Year ending September 30, 2021, *be approved.*



*City of Indian Rocks Beach, Florida*

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

*for the*

**FISCAL YEAR ENDED ~SEPTEMBER 30, 2021**

**WORKING  TOGETHER**

City of Indian Rocks Beach

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**CITY OF INDIAN ROCKS BEACH, FLORIDA**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

Year Ended September 30, 2021

***Prepared by the Finance Department***

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**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
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Year Ended September 30, 2021

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**The City of Indian Rocks Beach, Florida  
City Officials**

**Elected Officials**

Mayor/Commissioner.....	Joanne “Cookie” Kennedy
Commissioner .....	Ed Hoofnagle
Commissioner .....	Phil Hanna
Commissioner.....	Joe McCall
Commissioner.....	Denise Houseberg

**Financial Related Management**

City Manager.....	Brently Gregg Mims
City Clerk.....	Deanne Bulino O’Reilly
City Finance Director.....	Dan Carpenter
City Attorney.....	Randy Mora

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Administrative  
727/595-2517  
727/596-4759 (Fax)

Library  
727/596-1822

Public Services  
727/595-6889  
727/593-5137 (Fax)

March 23, 2022

The Honorable Commissioners,  
and Citizens of Indian Rocks Beach, Florida

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Indian Rocks Beach, Florida, for the fiscal year ended September 30, 2021, as mandated by both local ordinances and State Statutes. The Annual Comprehensive Financial Report was compiled by the City Finance Director & City Manager, in close cooperation with the external auditor and associates, and represents the official report of the City's financial operations and condition to the citizens, City Commission, the financial community, and other persons interested in the financial affairs of the City of Indian Rocks Beach. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City.

We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial affairs have been included. To maintain a reasonable basis for making these representations, management maintains an internal control structure that provides reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's accounting policies.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with the MD&A. The City of Indian Rocks Beach's MD&A can be found immediately following the report of the independent auditors.

The City of Indian Rocks Beach financial statements have been audited by MSL, P.A., a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the Fiscal Year ended September 30, 2021 are free of material misstatement. The audit involved examining evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an

unmodified opinion that the City's financial statements for the Fiscal Year ended September 30, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented on page 1 of this report.

## **Profile of the Government**

The City of Indian Rocks Beach was incorporated on June 25, 1955 under the provisions of the Laws of Florida, Chapter 30852, and since that time, has operated under the same Charter. The City is an independent reporting entity as defined by the Governmental Accounting Standards Board (GASB). The City is a political subdivision of the State of Florida, located in Pinellas County, operating under a City Manager/City Commission form of government. The City is located on a barrier island on the southwest coast of the state and is approximately 1.4 square miles in area and is part of the Tampa Bay metropolitan area. Please visit [www.indian-rocks-beach.com](http://www.indian-rocks-beach.com) for more information about the City and for links to other sites within the area.

The City provides municipal services that include solid waste collection, community planning, street repair and maintenance, drainage repair and maintenance, parks, and library services. The City contracts with Pinellas County for building permitting services. Pinellas County government provides potable water, sewer collection & treatment, solid waste disposal, and the jail/court systems while Pinellas Suncoast Fire and Rescue District provides fire and rescue services. The City contracts with the Pinellas County Sheriff's Office for law enforcement services.

The City operates under a commission-manager form of government. Policy-making and legislative authority are vested in the City Commission consisting of five members. The City Commission is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City's Manager, City Attorney and City Clerk. The City Manager is the Chief Executive Officer of the City and is responsible for carrying out the policies and ordinances of the City Commission, for the day-to-day operations of the City, for appointing the heads of the various departments, and the hiring and supervision of all City employees. In addition, the City Manager is responsible for the supervision of the City Attorney and City Clerk. The City Commission is elected on a non-partisan basis and serves a two-year term.

The annual budget is the foundation for the City's financial planning and control systems. All City department heads are involved in the annual budget process. A Finance and Budget Review Committee, as established in the City Code of Ordinances, reviews the request for appropriation as submitted by the City Manager. The City Manager then presents this proposed budget to the City Commission for review in June of each year. The City Commission is required to hold public hearings on the proposed budget and to adopt a final budget no later than September 30, the close of the City's fiscal year. The appropriated budget is prepared by fund, function and by department, and as the year progresses, budget to actual comparisons are provided to each department, as well as the City Commission.

## **Local Economy**

The City primarily consists of residential properties including single and multi-family homes. Commercial properties include hotels, restaurants, and real estate offices. Extraordinary increases in property values for both residential and commercial continue throughout the City. In total, taxable property values rose 7.2% in 2021 with double digit increases projected for 2022. The City

continues to experience large numbers of conversions of full-time residences to short term or vacation rental properties. Sharp increases in inflation not seen since the 1980's highlight the economy. Significant inflation has impacted the purchasing abilities in both governmental and enterprise operations. Interest rates remain at historically low levels making investment returns challenging.

### **Long-term Financial Planning**

Financial planning for the immediate and foreseeable future remains a key stabilizing factor for the City. The City Manager proposes and the City Commission adopts a five-year capital improvement plan, which is updated annually. Replacing and maintaining infrastructure throughout the City, including road, drainage, and parks facilities, remains a primary responsibility. Maintaining strong fund balances, the receipt of sufficient revenues and operating efficiencies all continue to be focal points of the City and its efforts to meet the service demands of residents.

### **Major Initiatives**

The City proactively addresses the strategic needs for services and investing in its capital infrastructure. In total, over \$2.6 million in capital project funding is budgeted for fiscal year 2022 Major projects include:

- *\$650,000 Road milling, Resurfacing & Curbing;*
- *\$156,000 City Park upgrades and improvements;*
- *\$1,772,360 Utility undergrounding Phase II North Gulf Blvd.*

### **Relevant Financial Policies**

It is the policy of the City Commission to maintain a General Fund reserve equal to six months of operating expenditures (50%) of the General Fund. This is the target that the unassigned fund balance should not fall below without establishing a replenishment plan. Funds in excess of these required reserves may be appropriated by the City Commission for specific capital improvement projects or other one-time needs. Funds are invested in a manner which provides the highest investment return with the maximum security, while meeting the daily cash flow demands of the City.

It is the policy of the City Commission that enterprise fund operations shall be self-supporting. Periodic review of rate schedules help to ensure that enterprise funds are self-supporting. Additionally, Commission policy requires that unrestricted fund balances of the enterprise funds be maintained at a level equivalent to the greater of three months of operation and maintenance expenses for the solid waste fund.

### **Internal and Budgetary Control**

A major emphasis is placed by the City on effective internal control in the City's accounting system. Internal control seeks to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that financial records are reliable for preparing financial statements and maintaining accountability for assets. In addition, the independent certified public accountants perform annual reviews as part of their examination of the financial statements.

Budgetary control is maintained at the department level by using comparisons to budgeted amounts before releasing purchase orders to vendors. Any increase or decrease in the total budget of a fund must be approved by the City Commission.

### **Award for Financial Reporting**

The City participates in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. This program encourages governments to prepare financial reports in accordance with standards which promote consistency, full disclosure and uniformity among all governmental entities. The Certificate of Achievement recognizes conformance with the highest standards for preparation of state and local government financial reports.

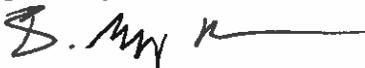
In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR that conforms to rigorous program standards. The ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City last received the award for its FY 2020 ACFR. The administration believes the current ACFR also conforms to all program requirements and will, therefore, be submitted to the GFOA to determine its eligibility for another certificate.

### **Acknowledgements**

Preparation of this ACFR was made possible through the dedicated efforts of everyone in the Finance Department. We would like to thank all City department heads for their contribution to the audit process by ensuring the accuracy of accounting information recorded throughout the year.

We also wish to thank the members of the City Commission and citizens for WORKING TOGETHER to support planning and conducting proactive financial operations of the City in a responsive and progressive manner.

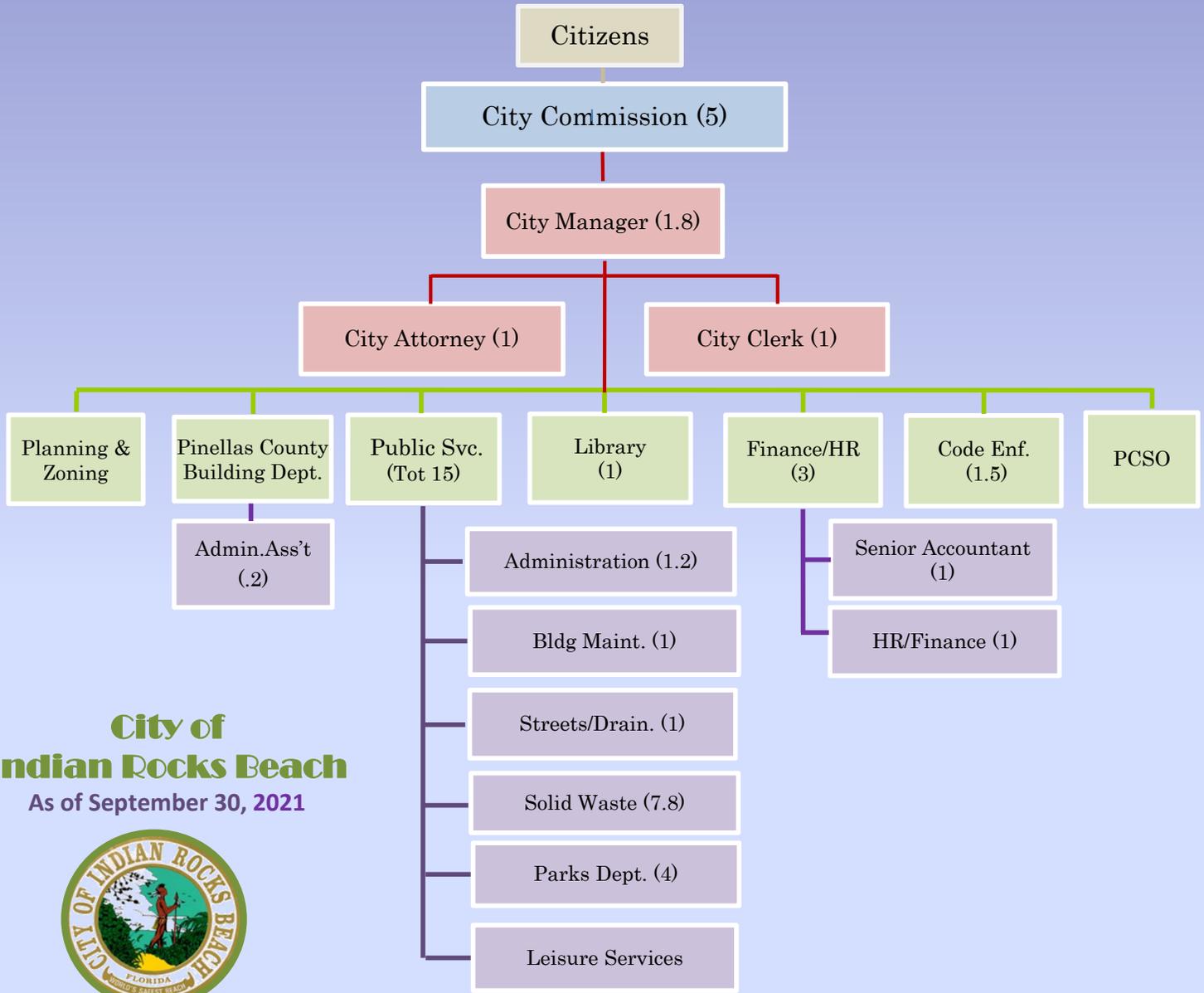
Respectfully Submitted,



Brently Gregg Mims,  
City Manager



Dan Carpenter  
City Finance Director



**City of  
Indian Rocks Beach**  
As of September 30, 2021



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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Indian Rocks Beach  
Florida**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

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Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Indian Rocks Beach, Florida (the "City") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2021, and the respective changes in financial position, and cash flows, where applicable, thereof and for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

**INDEPENDENT AUDITOR'S REPORT**  
*(Concluded)*

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole. The introductory section, the other supplemental information section, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The other supplemental information section is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
March 23, 2022

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2021

The City of Indian Rocks Beach's (the "City") Management's Discussion and Analysis (the "MD&A") presents an overview of the City's financial activities for the fiscal year ended September 30, 2021. This document should be read in conjunction with the letter of transmittal in the introductory section, and the City's financial statements following the MD&A.

## **Financial Highlights**

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2021 by \$19.9 million (net position). Of this amount, \$4.1 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- At September 30, 2021, the City's governmental funds reported combined ending fund balances of \$6.0 million, an increase of \$.3 million in comparison with the prior year.
- At September 30, 2021, the unassigned fund balance for the General Fund was \$3.8 million, or 105% of total General Fund expenditures.
- Governmental funds revenues of \$4.9 million decreased \$36 thousand, or less than 1% from the prior fiscal year.

## **Overview of the Financial Statements**

This MD&A is intended to serve as an introduction to the City's basic financial statements which are comprised of three components: 1) government-wide financial statements; 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-wide financial statements**

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during fiscal year 2021. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected but earned revenue and unused vacation leave).

Both of these financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, physical environment, transportation and culture/recreation. The business-type activities of the City include solid waste collection and disposal. The government-wide financial statements can be found immediately following the MD&A.

### **Fund financial statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

#### **Governmental funds**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Sales Surtax Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* in the other supplemental information section of this report.

The City adopts an annual appropriated budget for its General Fund and all of the special revenue funds. Budgetary comparison schedules have been provided for the budgeted funds to demonstrate budgetary compliance. The basic governmental fund financial statements may be found immediately following the government-wide financial statements.

#### **Proprietary funds**

The City maintains one proprietary fund. The *enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the fiscal activities relating to solid waste disposal.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste Disposal Fund, which is considered to be a major fund of the City. The basic proprietary fund financial statements follow the governmental fund financial statements.

#### **Notes to the financial statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found after the proprietary fund financial statements.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – continued**  
September 30, 2021

**Other information**

In addition to the basic financial statements and accompanying notes to the financial statements, *required supplementary information* is included which presents budgetary comparison schedules for the City's General Fund and the major special revenue funds. Required supplementary information can be found following the notes to the financial statements. The combining statements referred to earlier in connection with nonmajor governmental funds are presented in the other supplemental information section of this report. Combined and individual fund budgetary comparison schedules can be found after the required supplementary information.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$19.9 million at the close of the fiscal year ended September 30, 2021. At the end of fiscal year 2021, the City continues to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

<b>City of Indian Rocks Beach, Florida</b>						
<b>Net Position</b>						
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Current and other assets	\$ 7,213,485	\$ 5,860,409	\$ 683,219	\$ 592,132	\$ 7,896,704	\$ 6,452,541
Capital Assets (Net)	13,546,062	13,555,837	333,141	438,124	13,879,203	13,993,961
Total Assets	20,759,547	19,416,246	1,016,360	1,030,256	21,775,907	20,446,502
Deferred outflows of resources	51,803	97,755	24,952	32,809	76,755	130,564
Current and other liabilities	1,216,946	191,826	48,325	51,684	1,265,271	243,510
Long-Term Liabilities	209,065	470,296	117,444	160,937	326,509	631,233
Total Liabilities	1,426,011	662,122	165,769	212,621	1,591,780	874,743
Deferred inflows of resources	231,927	63,650	54,961	26,189	286,888	89,839
Net Position:						
Net Investment in Capital Assets	13,546,062	13,555,837	333,141	438,124	13,879,203	13,993,961
Restricted	2,042,674	2,103,066	-	-	2,042,674	2,103,066
Unrestricted	3,564,676	3,129,326	487,441	386,131	4,052,117	3,515,457
Total Net Position	<u>\$ 19,153,412</u>	<u>\$ 18,788,229</u>	<u>\$ 820,582</u>	<u>\$ 824,255</u>	<u>\$ 19,973,994</u>	<u>\$ 19,612,484</u>

Of total net position, the City has \$13.9 million (69%) invested in *capital assets* (e.g., land, buildings, equipment and infrastructure) less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. The City has *restricted net position* of \$2.04 million for capital projects and special revenues. The remaining balance of *unrestricted net position* of \$4.1 million may be used to meet the government's ongoing obligations to citizens and creditors.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – continued**  
September 30, 2021

**Change in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ 462,738	\$ 556,571	\$ 1,467,849	\$ 1,472,301	\$ 1,930,587	\$ 2,028,872
Operating Grants and Contributions	32,891	-	2,464	16,286	35,355	16,286
Capital Grants and Contributions	249,289	521,002	-	-	249,289	521,002
General Revenues:						
Property Taxes	2,379,957	2,222,434	-	-	2,379,957	2,222,434
Other Taxes	1,649,756	1,527,736	-	-	1,649,756	1,527,736
Other	112,834	95,920	-	-	112,834	95,920
<b>Total Revenues</b>	<b>4,887,465</b>	<b>4,923,663</b>	<b>1,470,313</b>	<b>1,488,587</b>	<b>6,357,778</b>	<b>6,412,250</b>
<b>EXPENSES</b>						
General Government	1,327,084	1,322,341	-	-	1,327,084	1,322,341
Public Safety	1,229,182	1,496,878	-	-	1,229,182	1,496,878
Physical Environment	295,056	703,773	-	-	295,056	703,773
Transportation	720,141	649,725	-	-	720,141	649,725
Culture/Recreation	950,819	975,768	-	-	950,819	975,768
Solid Waste Disposal	-	-	1,473,986	1,463,508	1,473,986	1,463,508
<b>Total Expenses</b>	<b>4,522,282</b>	<b>5,148,485</b>	<b>1,473,986</b>	<b>1,463,508</b>	<b>5,996,268</b>	<b>6,611,993</b>
Change in Net Position	365,183	(224,822)	(3,673)	25,079	361,510	(199,743)
Net Position - Beginning	18,788,229	19,013,051	824,255	799,176	19,612,484	19,812,227
<b>Net Position - Ending</b>	<b>\$ 19,153,412</b>	<b>\$ 18,788,229</b>	<b>\$ 820,582</b>	<b>\$ 824,255</b>	<b>\$ 19,973,994</b>	<b>\$ 19,612,484</b>

**Governmental activities**

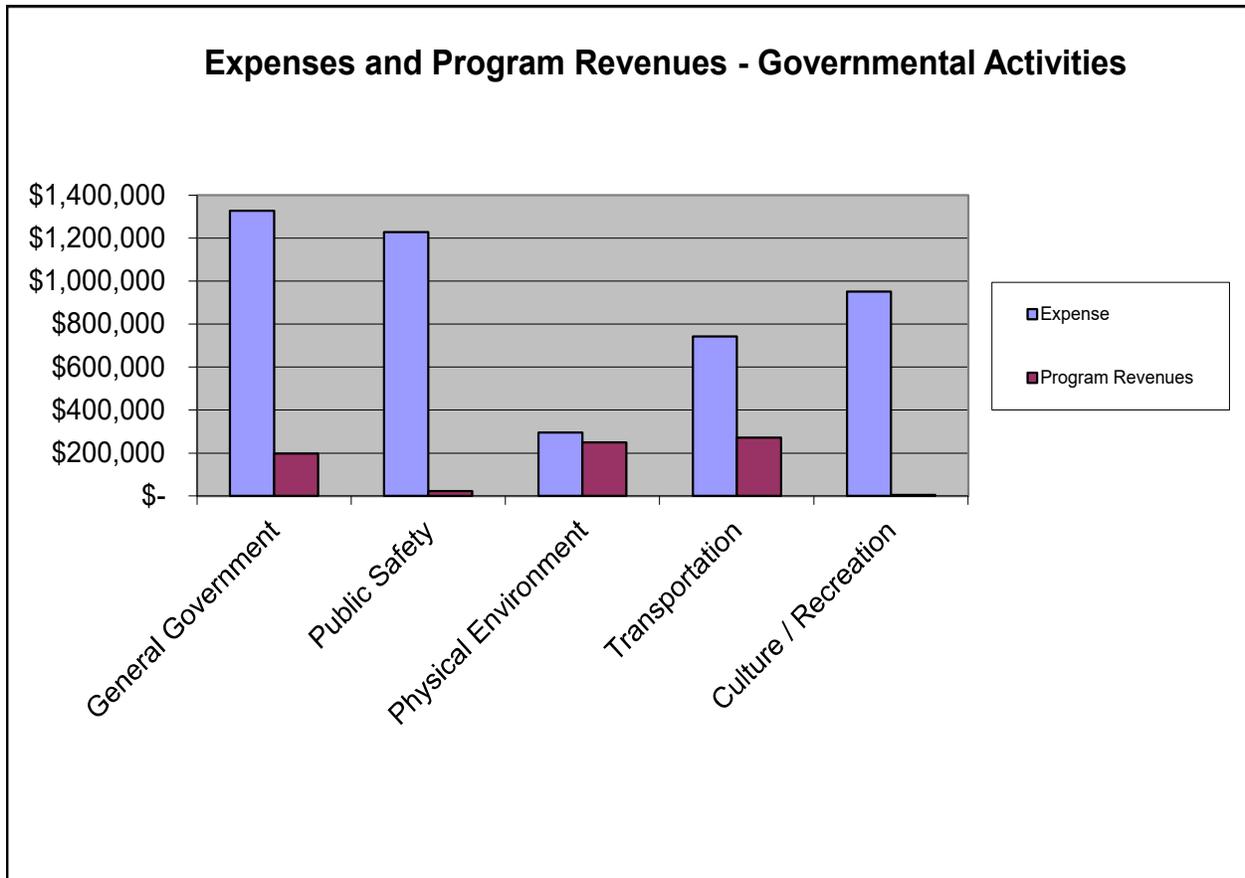
The Change in Net Position of the Governmental Activities of approximately (\$365) thousand represented an increase compared to prior year. This increase in Net Position resulted in part from the 2020 outsourcing of the City's Building Department to Pinellas County and the subsequent decrease in inspection expenses. In addition, much lower expenditures from utility undergrounding construction projects in 2021 added to the increase in Net Position. Governmental revenues remained fairly consistent and unchanged for 2021 when compared to the prior year.

**Business-type activities**

The Change in Net Position of Business-type Activities of \$4 thousand represented a decrease compared to prior fiscal year. The net position for the solid waste operations fund was decreased by \$4 thousand, in total, program or fee revenue fell only \$3 thousand short of solid waste fund expenditures in 2021. Solid waste fund revenues in total decreased by \$18 thousand or 1% for 2021 mostly due to intergovernmental receipts from disaster recovery in 2020.

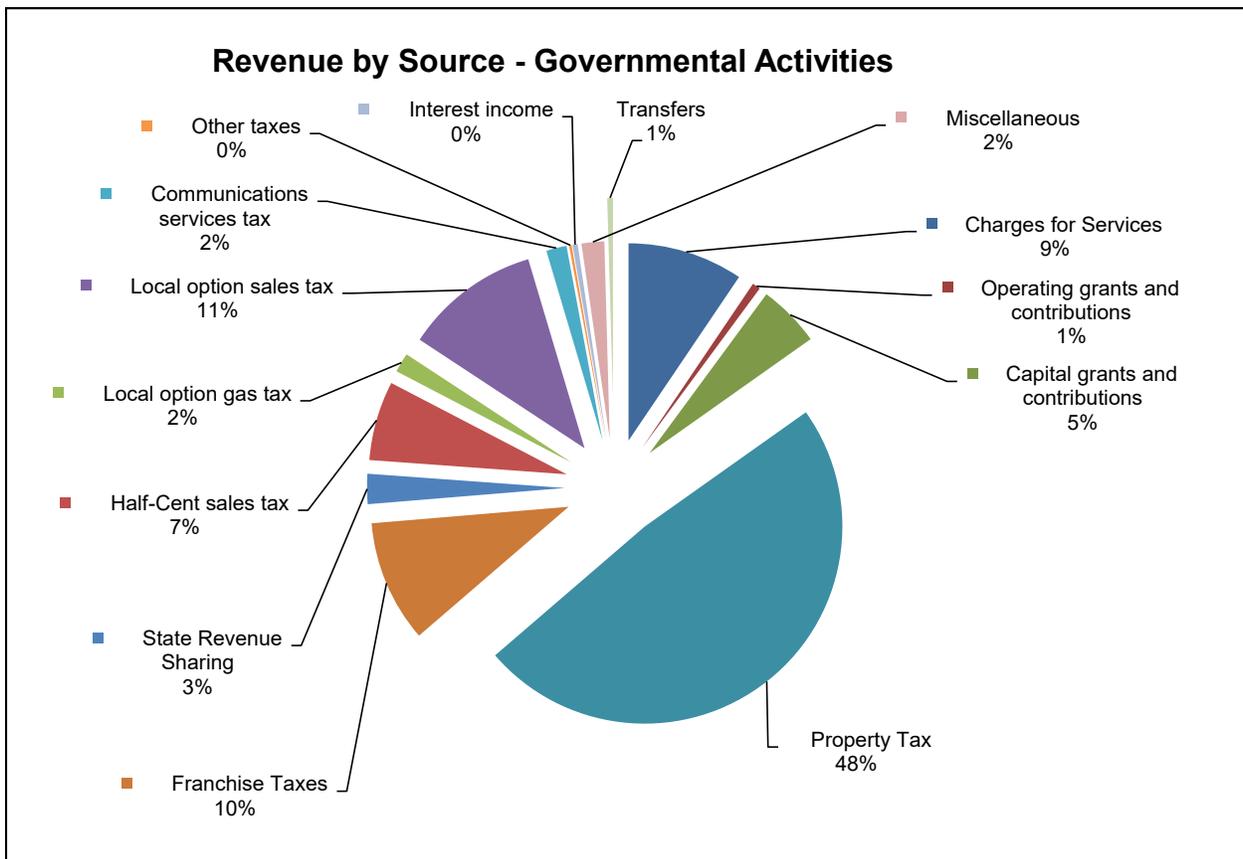
**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – continued**  
 September 30, 2021

Functions / Programs	Expenses				Net Cost of Services		
	2021	% of Total	2020	% Change	2021	2020	% Change
General Government	\$ 1,327,084	29%	\$ 1,322,341	0.4%	\$ (1,130,188)	\$ (1,130,190)	0.0%
Public Safety	1,229,182	28%	1,496,878	-17.9%	(1,206,685)	(1,294,196)	-6.8%
Physical Environment	295,056	6%	703,773	-58.1%	(45,767)	(182,771)	-75.0%
Transportation	742,141	16%	649,725	14.2%	(470,623)	(493,441)	-4.6%
Culture / Recreation	950,819	21%	975,768	-2.6%	(946,101)	(970,314)	-2.5%
	<u>\$ 4,544,282</u>	<u>100%</u>	<u>\$ 5,148,485</u>		<u>\$ (3,799,364)</u>	<u>\$ (4,070,912)</u>	



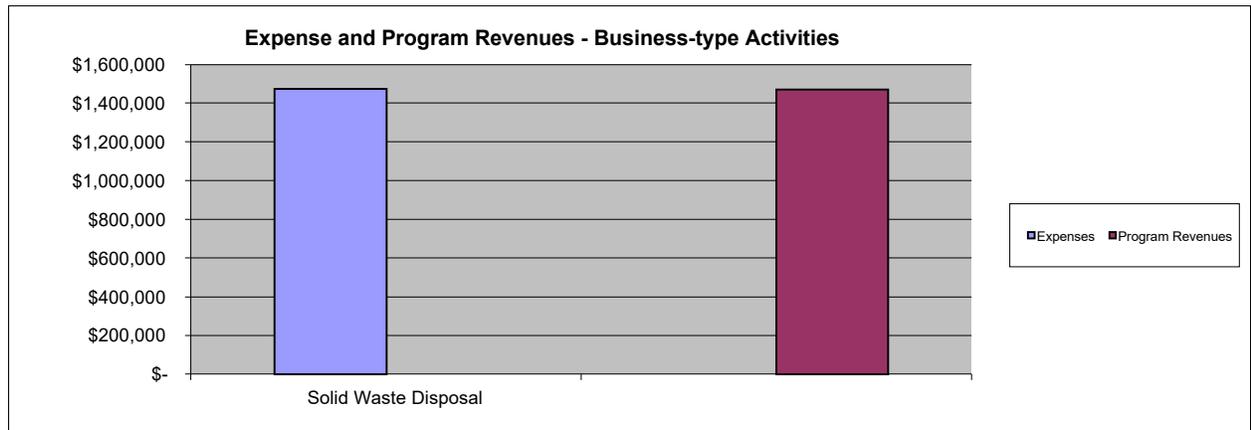
**Revenue by Source - Governmental Activities**

Description	2021	% of Total	2020	% of Total
<b>Program Revenues</b>				
Charges for Services	\$ 462,738	9%	\$ 556,571	11%
Operating grants and contributions	32,891	1%	-	0%
Capital grants and contributions	249,289	5%	521,002	7%
<b>General Revenues</b>				
Property Tax	2,379,957	48%	2,222,434	37%
Franchise Taxes	492,264	10%	478,634	8%
State Revenue Sharing	121,719	2%	109,824	2%
Half-Cent sales tax	319,756	7%	275,175	5%
Local option gas tax	78,552	2%	58,412	2%
Local option sales tax	546,494	11%	507,737	10%
Communications services tax	81,663	2%	87,329	2%
Other taxes	9,308	0%	10,625	0%
Interest income	21,397	0%	77,922	2%
Miscellaneous	91,437	2%	17,998	14%
Transfers	22,000	1%	-	0%
	<u>\$ 4,909,465</u>	<u>100%</u>	<u>\$ 4,923,663</u>	<u>100%</u>



**Expenses and Net Change in Net Position – Business-type Activities**

Functions / Programs	Expenses			Net Increase (Decrease) In Net Position		
	2021	2020	Change	2021	2020	Change
	Solid Waste Disposal	1,473,986	1,463,508	10,478	(3,673)	25,079
	<u>\$ 1,473,986</u>	<u>\$ 1,516,579</u>	<u>\$ 10,478</u>	<u>\$ (3,673)</u>	<u>\$ (346,215)</u>	<u>\$ (28,752)</u>



**Revenues by Source - Business-type Activities**

	2021	% of Total	2020	% Change
Charges for Services	\$ 1,467,849	99.8%	\$ 1,457,664	0.7%
Operating Grants and contributions	2,464	0.2%	16,286	-84.9%
	<u>\$ 1,470,313</u>	<u>100.0%</u>	<u>\$ 1,473,950</u>	<u>-0.2%</u>

## **Financial Analysis of the City's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental funds**

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the *unrestricted (committed, assigned, and unassigned) fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2021, the City's governmental funds reported combined ending fund balances of \$5.9 million, an increase of \$328K in comparison with the prior year. Unassigned fund balance is \$3.8 million and is available for spending, subject to regulatory, statutory and budgetary restrictions. The remainder of fund balance is not available for new spending because it has already been committed for: 1) capital projects (\$1.9 million), 2) emergencies (\$100 thousand), and 3) impact fee programs (\$89 thousand).

The General Fund is the chief operating fund of the City. At the end of fiscal year 2021, unassigned fund balance of the General Fund was \$3.83 million, while total fund balance was \$3.95 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 105% of the total General Fund expenditures. Total fund balance of the City's General Fund increased by \$387 thousand, or 11%, during the fiscal year. The increase in fund balance resulted from strong property tax collection revenues and cost controls within all areas of expenditures.

The Sales Surtax Fund is used to account for the receipts of a local option sales tax that is to be utilized for the City's capital projects. For the fiscal year 2021, the fund balance decreased by \$58 thousand. Local option sales tax revenues decreased by \$233K due to the completion of the utility undergrounding project on Gulf Blvd. and subsequent lower cost reimbursements from Pinellas County. Capital expenditures for fiscal 2021 were allocated towards road milling and resurfacing, underground utility projects along Gulf Blvd., solar enhancements, and park facility improvements. In total, over \$850k of capital projects were completed in fiscal year 2021.

### **Enterprise funds**

The City's enterprise fund provides the same type of information found in the government-wide financial statements, but in more detail. The City has one enterprise fund: the Solid Waste Disposal Fund, which is a major fund. Unrestricted net position of the Solid Waste Fund, at the end of the year, was \$487 thousand.

The Solid Waste Disposal Fund is used to account for the City's solid waste disposal operations. For fiscal year 2021, the Solid Waste Disposal Fund decreased \$4 thousand in Net Position for the year. Solid waste fund revenues in total decreased by \$18k or 1% for 2021 as a result of Federal reimbursements received in 2021 from COVID-19.

## General Fund Budgetary Highlights

The following table shows the differences between actual expenditures and the final budget for the General Fund:

<u>September 30, 2021</u>	<u>Actual Expenditures</u>	<u>Final Budget</u>	<u>Difference</u>
General Government	\$ 1,308,750	\$ 1,367,400	\$ (58,650)
Public Safety (Law Enforcement, Code Enforcement & Permitting)	1,225,703	1,260,700	(34,997)
Physical Environment	268,070	249,090	18,980
Transportation	225,495	239,880	(14,385)
Culture / Recreation	618,764	614,580	4,184
	<u>\$ 3,646,782</u>	<u>\$ 3,731,650</u>	<u>\$ (84,868)</u>

## Capital Assets and Debt Administration

### Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2021 amounts to \$13.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, vehicles and construction in progress. The City's investment in capital assets decreased \$114K million or approximately 1% for fiscal year 2021. The major capital asset events during the year included road reconstruction, park facility upgrades and improvements, solar enhancements to City facilities, and an underground utility project along Gulf Blvd.

### Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 2,225,254	\$ 2,225,254	\$ -	\$ -	\$ 2,225,254	\$ 2,225,254
Buildings	2,576,836	2,576,836	79,675	79,675	2,656,511	2,656,511
Improvements Other than Buildings	18,575,739	17,474,164	-	-	18,575,739	17,474,164
Equipment	1,205,811	1,205,811	1,156,579	1,156,579	2,362,390	2,362,390
Construction in Progress	4,330	337,141	-	-	4,330	337,141
	24,587,970	23,819,206	1,236,254	1,236,254	25,824,224	25,055,460
Less: Accumulated Depreciation	(11,041,908)	(10,263,369)	(903,113)	(798,130)	(11,945,021)	(11,061,499)
Capital Assets, net	<u>\$ 13,546,062</u>	<u>\$ 13,555,837</u>	<u>\$ 333,141</u>	<u>\$ 438,124</u>	<u>\$ 13,879,203</u>	<u>\$ 13,993,961</u>

Additional information on the City's capital assets can be found in Note E of this report.

**Long-term Debt**

At the end of fiscal year 2021, the City had a compensated absences liability of \$105,290, and a liability for other postemployment benefits of \$89,347. Net Pension Liability totaled \$130,872 at the end of fiscal year 2021.

**Long-term Debt**

**Long-term Debt**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Compensated Absences	\$ 78,138	\$ 78,112	\$ 27,152	\$ 25,710	\$ 105,290	\$ 103,822
Other Postemployment Benefits	60,117	61,151	29,230	29,673	89,347	90,824
Net Pension Liability	70,810	331,033	61,062	105,554	131,872	436,587
	<u>\$ 209,065</u>	<u>\$ 470,296</u>	<u>\$ 117,444</u>	<u>\$ 160,937</u>	<u>\$ 326,509</u>	<u>\$ 631,233</u>

Additional information on the City's debt can be found in Note G of this report.

**Economic Factors and Next Year's Budgets and Rates**

Factors considered in preparing the City's budget for fiscal year 2022 included:

- The adopted budget maintains the previously approved mill levy rate of 1.8326 that was adopted and approved for 2021.
- Population remained unchanged at 4,432 in 2022 according to the U.S. Census Bureau.
- Full-time equivalent positions City-wide were approved at 23.5 for fiscal 2022, no change over the previous year.
- The continued reduction of 25% in the cost allocation from the Solid Waste Budget to the General Fund Budget.
- Cost of living increases of 3% for all City employees.
- A 6% rate increase in solid waste fees for both commercial and residential customers, the first rate increase in three years.
- Scheduled purchases of several capital vehicles including a packer truck in solid waste, a Polaris in code enforcement, a pick-up truck in Public Services, and a bucket truck in the Streets division.

**Requests for Information**

This financial report is designed to present users with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the City's Finance Department, (727-595-2517), 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida 33785.

**City of Indian Rocks Beach, Florida**  
**Statement of Net Position**  
**September 30, 2021**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 6,951,901	\$ 409,482	\$ 7,361,383
Accounts receivable (net)	241,251	273,737	514,988
Prepaid items	20,333	-	20,333
Capital assets			
Land	2,225,254	-	2,225,254
Buildings	2,576,836	79,675	2,656,511
Improvements other than buildings	18,575,739	-	18,575,739
Equipment	1,205,811	1,156,579	2,362,390
Construction in progress	4,330	-	4,330
Less accumulated depreciation	(11,041,908)	(903,113)	(11,945,021)
Total assets	<u>20,759,547</u>	<u>1,016,360</u>	<u>21,775,907</u>
Deferred outflows of resources			
Deferred outflows related to pensions	51,803	24,952	76,755
Total deferred outflows of resources	<u>51,803</u>	<u>24,952</u>	<u>76,755</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	116,071	48,325	164,396
Due to other governments	83	-	83
Unearned revenue	1,100,792	-	1,100,792
Non-current liabilities:			
Due within one year			
Compensated absences payable	23,440	8,146	31,586
Due in more than one year			
Compensated absences payable	54,698	19,006	73,704
Other post employment benefits payable	60,117	29,230	89,347
Net pension liability	70,810	61,062	131,872
Total liabilities	<u>1,426,011</u>	<u>165,769</u>	<u>1,591,780</u>
Deferred inflows of resources			
Deferred inflows related to pensions	231,927	54,961	286,888
Total deferred inflows of resources	<u>231,927</u>	<u>54,961</u>	<u>286,888</u>
<b>Net Position</b>			
Net investment in capital assets	13,546,062	333,141	13,879,203
Restricted for:			
Transportation projects per Florida Statutes	71,346	-	71,346
Infrastructure projects per Florida Statutes	1,953,320	-	1,953,320
Recreation improvements per Florida Statutes	9,002	-	9,002
Development improvements per Florida Statutes	9,006	-	9,006
Unrestricted	3,564,676	487,441	4,052,117
Total net position	<u>\$ 19,153,412</u>	<u>\$ 820,582</u>	<u>\$ 19,973,994</u>

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Activities**  
**For the Fiscal Year Ended September 30, 2021**

<b>Function/Program</b>	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
Primary government:				
General government	\$ 1,327,084	\$ 196,896	\$ -	\$ -
Public safety	1,229,182	22,497	-	-
Physical environment	295,056	-	-	249,289
Transportation	720,141	238,627	32,891	-
Culture and recreation	950,819	4,718	-	-
<b>Total governmental activities</b>	<b>4,522,282</b>	<b>462,738</b>	<b>32,891</b>	<b>249,289</b>
Business-type activities:				
Solid waste disposal	1,473,986	1,467,849	2,464	-
<b>Total business-type activities</b>	<b>1,473,986</b>	<b>1,467,849</b>	<b>2,464</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 5,996,268</b>	<b>\$ 1,930,587</b>	<b>\$ 35,355</b>	<b>\$ 249,289</b>

General revenues:  
Property taxes  
Franchise taxes  
Unrestricted state revenue sharing  
Half-cent sales tax  
Local option gas tax  
Local option sales tax  
Communications services tax  
Other taxes  
Unrestricted investment earnings  
Miscellaneous revenues  
Total general revenues

Change in net position  
Net position - beginning  
Net position - ending

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Activities**  
**For the Fiscal Year Ended September 30, 2021**

**Net (Expense) Revenue and  
Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (1,130,188)	\$ -	\$ (1,130,188)
(1,206,685)	-	(1,206,685)
(45,767)	-	(45,767)
(448,623)	-	(448,623)
(946,101)	-	(946,101)
<u>(3,777,364)</u>	<u>-</u>	<u>(3,777,364)</u>
-	-	-
<u>-</u>	<u>(3,673)</u>	<u>(3,673)</u>
-	(3,673)	(3,673)
<u>(3,777,364)</u>	<u>(3,673)</u>	<u>(3,781,037)</u>
2,379,957	-	2,379,957
492,264	-	492,264
121,719	-	121,719
319,756	-	319,756
78,552	-	78,552
546,494	-	546,494
81,663	-	81,663
9,308	-	9,308
21,397	-	21,397
91,437	-	91,437
<u>4,142,547</u>	<u>-</u>	<u>4,142,547</u>
365,183	(3,673)	361,510
<u>18,788,229</u>	<u>824,255</u>	<u>19,612,484</u>
<u>\$ 19,153,412</u>	<u>\$ 820,582</u>	<u>\$ 19,973,994</u>

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2021**

	<b>General Fund</b>	<b>Sales Surtax Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 3,969,067	\$ 2,884,723	\$ 98,111	\$ 6,951,901
Accounts receivable (net of allowance for uncollectible accounts):				
Taxes	23,991	-	-	23,991
Franchise taxes	48,480	-	-	48,480
Accounts receivable other	4,103	-	-	4,103
Intergovernmental				
State	6,758	-	4,740	11,498
County	5,573	147,606	-	153,179
Prepaid items	20,333	-	-	20,333
Total assets	\$ 4,078,305	\$ 3,032,329	\$ 102,851	\$ 7,213,485
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ 91,654	\$ 5,930	\$ 13,497	\$ 111,081
Accrued liabilities	4,990	-	-	4,990
Due to other governments	83	-	-	83
Unearned revenue	27,713	1,073,079	-	1,100,792
Total liabilities	124,440	1,079,009	13,497	1,216,946
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Prepaid items	20,333	-	-	20,333
<b>Restricted for:</b>				
Impact fee programs	-	-	18,008	18,008
Capital projects	-	1,953,320	-	1,953,320
Transportation	-	-	71,346	71,346
<b>Committed to:</b>				
Emergencies	100,000	-	-	100,000
Unassigned	3,833,532	-	-	3,833,532
Total fund balances	3,953,865	1,953,320	89,354	5,996,539
Total liabilities and fund balances	\$ 4,078,305	\$ 3,032,329	\$ 102,851	\$ 7,213,485
Total governmental fund balance				\$ 5,996,539
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				13,546,062
Long-term liabilities, including compensated absences, net pension liability and other postemployment benefits, are not due and payable in the current period and, therefore, are not reported in the				(209,065)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in governmental funds.				
Deferred outflows of resources for pensions				51,803
Deferred inflows of resources for pensions				(231,927)
Net position of governmental activities				\$ 19,153,412

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended September 30, 2021**

	<u>General Fund</u>	<u>Sales Surtax Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 2,379,957	\$ -	\$ -	\$ 2,379,957
Franchise taxes	492,264	-	-	492,264
Utility taxes	81,663	-	-	81,663
Other taxes	329,064	546,494	78,552	954,110
Licenses and fees	60,263	-	-	60,263
Intergovernmental	154,610	249,289	-	403,899
Charges for services	352,559	-	-	352,559
Fines	49,916	-	-	49,916
Interest	21,397	-	-	21,397
Miscellaneous	91,437	-	-	91,437
Total revenues	<u>4,013,130</u>	<u>795,783</u>	<u>78,552</u>	<u>4,887,465</u>
<b>Expenditures</b>				
General government	1,308,750	-	-	1,308,750
Public safety	1,225,703	-	-	1,225,703
Physical environment	268,070	230,297	-	498,367
Transportation	225,495	436,238	58,408	720,141
Culture and recreation	618,764	187,784	-	806,548
Total expenditures	<u>3,646,782</u>	<u>854,319</u>	<u>58,408</u>	<u>4,559,509</u>
Excess of revenues over expenditures	<u>366,348</u>	<u>(58,536)</u>	<u>20,144</u>	<u>327,956</u>
Other financing sources (uses):				
Transfers in (out)	<u>22,000</u>	<u>-</u>	<u>(22,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>22,000</u>	<u>-</u>	<u>(22,000)</u>	<u>-</u>
Net change in fund balances	388,348	(58,536)	(1,856)	327,956
Fund balances, beginning of year	<u>3,565,517</u>	<u>2,011,856</u>	<u>91,210</u>	<u>5,668,583</u>
Fund balances, end of year	<u>\$ 3,953,865</u>	<u>\$ 1,953,320</u>	<u>\$ 89,354</u>	<u>\$ 5,996,539</u>

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended September 30, 2021**

**Amounts reported for governmental activities in the statement of activities are different because:**

Net change in fund balances - total governmental funds	\$ 327,956
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$768,764) is less than depreciation (\$778,539).</p>	
	(9,775)
<p>Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. These adjustments are as follows:</p>	
Compensated absences	(26)
Other postemployment benefits	1,034
<p>Governmental funds report City pension contributions as expenditures. In the statement of activities, the cost of pension benefits earned net of contributions is reported as pension expense.</p>	
Difference between pension contributions and net pension expense	45,994
Change in net position of governmental activities	\$ 365,183

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2021**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 409,482
Accounts receivable (net of allowance for uncollectible accounts)	273,737
Total current assets	683,219
Noncurrent assets:	
Capital assets	
Buildings	79,675
Equipment	1,156,579
	1,236,254
Less accumulated depreciation	(903,113)
Total capital assets (net)	333,141
Total noncurrent assets	333,141
Total assets	1,016,360
Deferred outflows of resources	
Deferred outflows related to pension	24,952
Total deferred outflows of resources	24,952
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	48,325
Compensated absences payable	8,146
Total current liabilities	56,471
Noncurrent liabilities:	
Compensated absences payable	19,006
Other postemployment benefits	29,230
Net pension liability	61,062
Total noncurrent liabilities	109,298
Total liabilities	165,769
Deferred inflows of resources	
Deferred inflows related to pension	54,961
Total deferred inflows of resources	54,961
<b>Net position</b>	
Net Investment in capital assets	333,141
Unrestricted	487,441
Total net position	\$ 820,582

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Operating revenues</b>	
Charges for services	\$ 1,454,449
Intergovernmental	2,464
Miscellaneous revenues	13,400
Total operating revenues	1,470,313
<b>Operating expenses</b>	
Personal services	526,140
Materials and supplies	226,688
Garbage and trash disposal	467,317
Overhead allocated charges	148,858
Depreciation	104,983
Total operating expenses	1,473,986
Operating income (loss)	(3,673)
Change in net position	(3,673)
Total net position - beginning	824,255
Total net position - ending	\$ 820,582

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Cash flows from operating activities</b>	
Receipts from customers and users	\$ 1,445,998
Receipts from grantor agency	2,464
Payments to suppliers	(805,180)
Payments to employees	(574,046)
Net cash provided by operating activities	69,236
 Net increase/(decrease) in cash and cash equivalents	 69,236
 Cash and cash equivalents at beginning of year	 340,246
 Cash and cash equivalents at end of year	 \$ 409,482

*(continued)*

The accompanying notes to the financial statements are an integral part of this statement.

**City of Indian Rocks Beach, Florida**  
**Statement of Cash Flows - Continued**  
**Proprietary Funds**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Business-type Activities</b>	<b>Enterprise Funds</b>
	<b>Solid Waste Disposal</b>	
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>		
Operating income (loss)	\$	(3,673)
Depreciation		104,983
Change in assets and liabilities:		
Decrease in accounts receivable		(21,851)
Decrease in deferred outflows of resources		7,857
(Decrease) in accounts payable		8,911
Increase in accrued liabilities		(12,270)
Increase (decrease) in compensated absences		1,442
Increase (decrease) in other postemployment benefits		(443)
Increase in net pension liability		(44,492)
(Decrease) in deferred inflows of resources		28,772
Total adjustments		72,909
Net cash provided by operating activities	\$	69,236

There are no noncash investing, capital, and financing activities.

The accompanying notes to the financial statements are an integral part of this statement.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2021

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## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 1. Reporting Entity

The City of Indian Rocks Beach, Florida, (the "City") located in Pinellas County, is a political subdivision of the State of Florida pursuant to Article VIII, Section 1(a), of the Constitution of the State of Florida. The City was incorporated on June 25, 1955 and since that time has operated under the same Charter. The City is approximately 1.4 square miles in area. The legislative branch of the City is composed of a five-member elected Commission. The City Commission is governed by the City Charter and by state and local laws and regulations. The City Commission is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Commission-appointed City Manager. The City Manager is responsible for the day-to-day operation of the City and the management of all Team Members. Fire Services in the City are provided by the Pinellas Suncoast Fire Rescue District. Law Enforcement Services are provided through a contract with the Pinellas County Sheriff's Office. All other traditional city services including solid waste operations are provided by the City.

The financial statements of the City have been prepared in conformity with U.S. generally accepted accounting principles ("GAAP") as applied to governmental units. GAAP requires management to make use of estimates that affect reported amounts in the basic financial statements. Actual results could differ from those estimates. Based upon the application of the criteria, as set forth in Governmental Accounting Standards Board ("GASB") Statement Number 61, *The Financial Reporting Entity*, there are no potential component units or related organizations of the City. Following is a summary of the more significant policies of the City.

#### 2. Government-wide and Fund Financial Statements

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements report information on all activities of the primary government as a whole. As part of the consolidation process, all interfund activities are eliminated from these statements except for the residual amounts between governmental and business-type activities reported as "internal balances." On both statements, governmental and business-type activities are reported separately.

Net position, the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, as presented in the Statement of Net Position, is subdivided into three categories: amounts net investment in capital assets,; restricted net position; and unrestricted net position. Net Position is reported as restricted when constraints are imposed on the use of the amounts either externally by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.

The Statement of Activities presents a comparison between the direct and indirect expenses of a given function or segment and its program revenues, and displays the extent to which each function or segment contributes to the change in net position for the fiscal year. Direct expenses are those that are clearly identifiable to a specific function or segment. Indirect expenses are costs the City has allocated to functions through various allocation methods.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions. Charges for services refer to amounts received from those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Grants and contributions consist of revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Revenues not classified as program revenues are reported as general revenues.

Separate fund financial statements report detailed information about the City's governmental and proprietary funds. The focus of governmental and proprietary fund financial statements is on major funds. Therefore, major funds are reported as separate columns in the fund financial statements and nonmajor funds are aggregated and presented as a single column on each statement. The results of governmental fund accounting are converted to the government-wide presentation by reconciliation.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this are payments-in-lieu of taxes and other charges between the City's utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

### 3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements, as well as the proprietary fund financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized when a liability is incurred. Property tax revenues are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental fund financial statements are reported using a current financial resources measurement focus on a modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available is defined as collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period, usually considered sixty (60) days.

The primary revenue sources for governmental funds are property taxes, public utility taxes, franchise fees, and sales and fuel taxes. Primary revenue sources associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenues, such as licenses and permits, charges for services, and miscellaneous revenues, are considered to be measurable and available only when payment is received.

Expenditures of governmental funds are generally recorded when a liability is incurred, as under accrual accounting. However, accumulated sick and vacation pay, prepaid insurance and similar items are recorded only when payment is due.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues generally result from producing and delivering goods or providing services, such as waste disposal services, to the general public. Operating expenses for these operations include the costs of sales and services, administrative expenses, and depreciation. All revenues and expenses not meeting the definition of operating are reported as non-operating revenues and expenses.

Major funds are those whose revenues, expenditures and liabilities are at least ten (10%) percent of corresponding totals for all governmental or enterprise funds, and at least five (5%) percent of the aggregate amount for all governmental *and* enterprise funds for the same item.

The government reports the following major governmental funds:

**General Fund** - The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

**Sales Surtax Fund** - The Sales Surtax Fund accounts for the capital projects funded by the local option sales tax.

The government reports the following major proprietary funds:

**Solid Waste Disposal Fund** - The Solid Waste Disposal Fund accounts for the activities of the government's solid waste disposal service to both commercial enterprises and residents.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as needed.

#### 4. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and highly-liquid, short-term investments with original maturities of three months or less from the date of acquisition. The City maintains centralized checking accounts for all funds.

Cash equivalents include pooled investments with the Florida Surplus Asset Fund Trust. The Florida Surplus Asset Fund Trust ("SAFE") is a 2a7-like pool carried at amortized cost which approximates market. A 2a7-like pool is not registered with the Securities and Exchange Commission ("SEC") as an investment company but nevertheless, has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, these pools operate essentially as a money market fund. Additionally, cash equivalents include pooled investments with the Florida Cooperative Liquid Assets Securities System (FLCLASS), and Florida Fixed Income Trust (FLFIT), both of which are independent local government investment pools, designed to provide a safe and competitive investment alternatives to Florida governmental entities. Both FLCLASS and FLFIT are rated 'AAAm' by S&P Global Ratings Services, the highest rating assigned to principal stability government investment pools.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Investments**

The City's investment activities are governed by Chapter 218.415, Florida Statutes. In accordance with this statute, the City may invest any surplus funds in (a) the Local Government Surplus Funds Trust Fund ("SBA"); (b) SEC registered money market funds with the highest credit quality rating from a nationally-recognized rating agency; (c) interest-bearing time deposits or savings accounts in qualified public depositories; and (d) direct obligations of the U.S. Treasury. Securities listed in (c) and (d) must be invested to provide sufficient liquidity to pay obligations as they become due. The City has adopted an investment policy, in compliance with Florida Statutes, to establish a formal policy on the investing of City funds.

Investments are stated at fair value. Changes in the fair value during the year are included in investment income or loss.

**6. Receivables and Payables**

Activity between funds, representative of lending/borrowing arrangements outstanding at the end of the fiscal year, is referred to as either "due to/from other funds" (the current portion of interfund loans) or "advances to/from other funds" (the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Trade receivables consist of account balances less than 180 days overdue. Account balances exceeding 180 days compromise the trade accounts receivable allowance for uncollectible.

**7. Prepayments and Deposits**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. These amounts are offset by fund balance classifications or components which indicate that they do not constitute available resources.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**8. Property and Equipment**

Capital assets, including land, buildings, improvements other than buildings, infrastructure (i.e., roads, bridges, sidewalks, and similar items) and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost, or estimated historical cost if constructed. Contributions or donations of capital assets received from federal, state or local sources are recorded as contributions when received and are stated at acquisition value.

Major additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized as projects are constructed. Interest is capitalized on projects during the construction period based upon average accumulated project expenditures. The costs of normal maintenance and repairs that do not improve or extend the life of the respective assets are not capitalized.

Capital asset depreciation is recognized using the straight-line method over the estimated useful lives as follows:

<u>Asset Classification</u>	<u>Range of Lives</u>
Buildings	45 – 55 years
Improvements other than buildings	20 – 30 years
Machinery, equipment and other	5 – 15 years

**9. Compensated Absences**

**Annual Leave:**

The City permits employees to accumulate earned annual leave (vacation). Vacation is earned at 6.67 hours per month, not to exceed 80 hours or two work weeks (ten working days) per year for employees during their first five years. Employees with five full years of uninterrupted service receive ten hours per month, not to exceed 120 hours or three weeks (fifteen working days) per year. Annual leave may be accumulated from year to year up to a maximum accrual of 240 hours (thirty working days). An employee with a minimum of six months of continuous employment shall be compensated for all accrued unused annual leave hours at their basic straight-time, hourly rate upon separation from employment. In the event of an employee's death, all accumulated vacation will be paid to the employee's estate.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as general long-term debt. No expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

Accumulated compensated absences for annual leave are recorded as expense in the government-wide and proprietary funds when incurred. A liability for these amounts is reported in the governmental fund only if they have matured, for example, as a result of employee resignations and retirements.

#### **Sick Leave:**

Sick leave is earned at the rate of 3.08 hours per payroll period by full-time employees. Unused sick leave may be accumulated up to a maximum of 720 hours. Since sick leave is forfeited upon separation from City employment, no liability for sick leave has been recorded in these financial statements.

### **10. Deferred Outflows / Inflows of Resources**

In addition to assets and liabilities, the City reports the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure or expense) until that applicable time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that applicable time.

The City reports two items that qualify as deferred outflows of resources on its government-wide and proprietary statements of net position, deferred outflows contributions and deferred outflows for pensions. The deferred outflows contributions and deferred outflows for pensions are aggregates of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Both deferred outflows will be recognized as pension expense or a reduction of the net pension liability in future reporting years.

The City reports one item that qualifies as deferred inflows of resources on its government-wide and proprietary statements of net position, deferred inflows for pensions. The deferred inflows for pensions is an aggregate of items related to pensions as calculated under the same principles as deferred outflows for pensions, and will be recognized as a reduction to pension expense in future reporting years.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **11. Net Pension Liability**

In the government-wide and proprietary statements, net pension liability represents the present value of projected benefit payments to be provided through the cost-sharing, defined-benefit pension plans to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension plans, and pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The City allocated the net pension liability, deferred outflows for pensions, deferred inflows for pensions, and pension expense to funds and functions/activities based on their respective contributions made to the pension plans during the fiscal year.

#### **12. Long-Term Liabilities**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

#### **13. Fund Equity**

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: non-spendable, restricted, committed, assigned, and unassigned.

Non-spendable – This component includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments), or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed – This component comprises amounts which can only be used for specific purposes pursuant to constraints imposed by formal action of the City’s highest level of decision-making authority, to include the City Charter, ordinances and resolutions, individually or in combination, to be construed as equally binding. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action (City charter, ordinance or resolution) it employed to commit those amounts. At September 30, 2021, the City had a committed amount for emergencies of \$100,000. This commitment was established by the City Commission in City Ordinance No. 555, paragraph 1, 6/15/1994. The ordinance defines an “emergency” as a natural disaster such as a hurricane or tornado, declarations of such by the governor or president, or other sudden and unexpected occurrences causing extensive damage to the essential infrastructure of municipal operation or unanticipated costs to the community. In the event there are expenditures from this fund, the balance shall be replenished no later than the next fiscal year, as reflected in the passage of the next fiscal year budget. Funds within this commitment shall be used for an emergency as declared by at least three affirmative commissioner votes.

Assigned – This component consists of amounts that are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the City Commission, City Manager or their designee.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

The nature and purpose of the classifications are explained on the face of the financial statement.

When both restricted and unrestricted (committed, assigned and unassigned) resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are available for use, it is the City’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component consists of net position that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

regulations of other governments) or by law through constitutional provisions or enabling legislation. The City would typically use restricted assets first, as appropriate opportunities arise, but may selectively defer the use of these funds.

Unrestricted – This component consists of net position that does not meet the definition of “net investment in capital assets” or “restricted.”

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, and then unrestricted resources as they are needed. In the general fund, the City strives to maintain an unassigned fund balance of three months of operating expenditures (50%) of the general fund. This is the target that the unassigned fund balance should not fall below without establishing a replenishment plan.

**14. Revenues, Contributions, Expenditures, and Expenses**

The City’s accounting treatment and recognition policies for certain revenues, expenditures, and expenses having unique accounting requirements are as follows:

Property taxes

Property taxes are billed in November and attach as a lien on the property as of January 1 of each year. Taxes become delinquent on April 1, and tax certificates on all property on which taxes are delinquent are sold at the end of May of each year. Property taxes are fully collected prior to the end of the fiscal year. Therefore, no material amounts of property taxes are receivable.

The tax levy of the City is established by the City Commission prior to October 1 of each year, and the Pinellas County Property Appraiser incorporates the City’s millage into the total tax levy, which includes the Pinellas County School Board tax requirements. The City is permitted by state law to levy taxes up to ten mills of assessed valuation exclusive of taxes levied for the payment of bonds. A mill levy of 1.8326 was approved for 2021.

All property is reassessed according to its fair market value on January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State Statutes.

All taxes are due and payable on November 1 of each year, or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at a rate of 4% in the month

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount.

Delinquent taxes on real property bear interest at 18% per year until the tax is either satisfied by seizure and sale of property, or by the five-year statute of limitations. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on property. After sale, tax certificates bear interest at 18% per year, or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years.

Due to the Pinellas County Tax Collector’s efficient system for selling tax certificates and remitting the proceeds to the City, any delinquent or uncollected property taxes at year-end are immaterial. The City’s tax calendar is as follows:

Valuation Date	January 1
Levy Date	November 1
Due Date	March 31, succeeding year
Lien Date	April 1, succeeding year

Administrative service charges

Administrative services are provided to the solid waste enterprise fund by various departments within the general fund. These charges are recorded as revenues in the general fund and as operating expenses in the fund being charged.

Grants

Operating and capital grants for both governmental and proprietary funds are recorded as receivables and revenues at the time reimbursable project costs are incurred. Grant revenues received in advance of meeting all eligibility criteria are deferred.

**B. BUDGETARY INFORMATION**

An annual budget is prepared for all funds of the City, which is effectively controlled through governing agreements and related City ordinances. The annual operating budgets are prepared on a basis consistent with accounting principles generally accepted in the United States. Annual budget appropriations lapse at the end of each fiscal year. Encumbrances outstanding at year-end are charged against the ensuing year’s budget and thus are not shown in budget-to-actual presentations, but are presented as an assigned fund balance.

The City follows the procedures set forth below in establishing the budgetary data reflected in the financial statements:

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### B. BUDGETARY INFORMATION (CONTINUED)

Budget Information – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, special revenue funds, and the enterprise funds and are controlled on a fund and department level. On or before May 31 of each year, all departments of the City submit requests for appropriation to the Finance Officer so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current-year estimates and requested appropriations for the next fiscal year. All annual appropriations lapse at fiscal year-end. The proposed budget is presented by the City Manager to the City Commission for review on or before July 1. The City Commission holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and unassigned fund balances estimated as available by the Finance Officer.

Expenditures may not legally exceed budgeted appropriations at the fund level.

- Revenues are projected from rate structures, historical data, estimates and statistical trends available from City sources and outside agencies.
- Expenses are estimated on cost analyses, expected needs, and historical data produced by the finance and operating departments.

The final adoption of the City's budget complies with the "Truth in Millage" statute of Florida that mandates two public hearings prior to adoption of the ad valorem tax millage rate and the budget. Prior to October 1 of each year, the public hearings are completed, and the Commission adopts the Final Budget and establishes the ad valorem tax millage rate.

### C. CASH AND INVESTMENTS

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and highly-liquid, short-term investments with original maturities of three months or less from the date of acquisition. The City maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is displayed as "Cash and Cash Equivalents."

#### 1. Deposits

As of September 30, 2021, the total carrying amount of cash deposits at a local financial institution was \$1,917,386. The City has complied with the requirements of the Florida Security for Public Deposits Act (the "Act") by maintaining its accounts at a qualified public depository, as provided by Chapter 280 of the Florida Statutes. Under the Act, qualified public depositories must deposit with the State Treasurer eligible collateral in such amounts as required by the Act. Therefore, all cash deposits held by banks can be classified as fully insured.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### C. CASH AND INVESTMENTS (CONTINUED)

#### 2. Investments

The City's investment policy allows the City to invest surplus money in instruments provided by Florida Statute, Chapter 218.415. Those utilized by the City are:

- Certificates of deposit
- Florida Surplus Asset Fund Trust, FLSAFE LGIP
- Florida Cooperative Liquid Asset Securities System
- Florida Fixed Income Trust – Preferred Deposit Fund

Investments are categorized into the following four (4) categories of risk:

(1) *Interest Rate Risk* – To mitigate interest rate risk, the City's investment policy requires that the investment portfolio be structured with securities that maintain the greatest degree of liquidity and flexibility. The portfolio will maintain a structure with maturities staged to meet the City's obligations as they become due.

(2) *Credit Risk* – To mitigate credit risk, the City, in compliance with policy, primarily invests in U.S. Government securities and the State of Florida Local Government Surplus Trust Fund pool (the "Pool").

(3) *Custodial Risk* – To mitigate custodial risk, all cash and securities are held in accounts bearing the name of the City. Securities in such accounts, even though held in the "street name," are considered held in the name of the City.

(4) *Concentration of Credit Risk* – The City's investment policy requires that investments be diversified by security type and institution. No more than fifty (50%) percent of the City's funds will be invested with the same issuer, except direct obligations of the United States Treasury. No more than fifty (50%) percent of the City's funds will be invested through the same investment institution or dealer. No more than twenty (20%) percent of the City's funds will be invested beyond five (5) years in any security with the same maturity date.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**C. CASH AND INVESTMENTS (CONTINUED)**

The following is a summary of the City's pooled investments at September 30, 2021:

	Credit Ratings	Fair Value	Maturity Less Than One Year
Florida Surplus Asset Fund Trust	AAAm	\$ 2,180,478	\$2,180,478
Florida Cooperative Liquid Asset Securities System	AAAm	2,065,549	2,065,549
Florida Fixed Income Trust - Preferred Deposit Fund	n/a	531,468	531,468
AXIOM BANK, NA, FL	n/a	333,000	-
Florida Community Bank/Synovus	n/a	333,000	333,000
		<u>\$ 5,443,495</u>	<u>\$5,110,495</u>
Total Investments			

The hierarchy of fair value investments does not apply to the above assets. There are no restrictions or limitations on withdrawals as it relates to the City's investments in external investment pools.

**D. RECEIVABLES**

The following is a detail listing of receivables for the City's individual major funds, including the applicable allowances for uncollectible accounts at September 30, 2021:

Description	General	Sales Surtax Fund	Solid Waste	Nonmajor Funds	Total
Accounts	\$ 4,103	\$ -	\$ 274,963	\$ -	\$ 279,066
Taxes	23,991	-	-	-	23,991
Franchise Fees	48,480	-	-	-	48,480
Intergovernmental	12,331	147,606	-	4,740	164,677
	<u>88,905</u>	<u>147,606</u>	<u>274,963</u>	<u>4,740</u>	<u>516,214</u>
Less: Allowance for Uncollectable	-	-	(1,226)	-	(1,226)
	<u>\$ 88,905</u>	<u>\$ 147,606</u>	<u>\$ 273,737</u>	<u>\$ 4,740</u>	<u>\$ 514,988</u>

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**E. INTERFUND RECEIVABLES AND PAYABLES**

During fiscal year 2021, interfund transfers were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>	<b>Purpose</b>
General Fund	22,000	-	
Nonmajor Governmental Funds:			
Recreation Impact Fee Fund	-	11,370	Park Capital Improvements
Development Impact Fee Fund	-	10,630	Infrastructure Capital Improvements
	<u>\$ 22,000</u>	<u>\$ 22,000</u>	

Individual interfund receivables and payables at September 31, 2021 are:

*There were no interfund receivables and payables at September 30, 2021.*

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**F. CAPITAL ASSETS**

Governmental capital asset activity for the year ended September 30, 2021 was as follows:

<b>Governmental Activities</b>	<b>Beginning Balance 9/30/2020</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2021</b>
Capital Assets, Not Being Depreciated:				
Land	\$ 2,215,254	\$ -	\$ -	\$ 2,215,254
Construction In Progress	337,141	144,742	(477,553)	4,330
<b>Total Capital Assets, Not Being Depreciated</b>	<b>2,552,395</b>	<b>144,742</b>	<b>(477,553)</b>	<b>2,219,584</b>
Capital Assets, Being Depreciated:				
Buildings	2,576,836	-	-	2,576,836
Improvements Other Than Buildings	17,474,164	1,101,575	-	18,575,739
Equipment	1,205,811	-	-	1,205,811
<b>Total Capital Assets Being Depreciated</b>	<b>21,256,811</b>	<b>1,101,575</b>	<b>-</b>	<b>22,358,386</b>
Less Accumulated Depreciation For:				
Buildings	(1,034,904)	(79,912)	-	(1,114,816)
Improvements Other Than Buildings	(8,528,959)	(626,693)	-	(9,155,652)
Equipment	(699,506)	(71,934)	-	(771,440)
<b>Total Accumulated Depreciation</b>	<b>(10,263,369)</b>	<b>(778,539)</b>	<b>-</b>	<b>(11,041,908)</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>10,993,442</b>	<b>323,036</b>	<b>-</b>	<b>11,316,478</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 13,545,837</b>	<b>\$ 467,778</b>	<b>\$ (477,553)</b>	<b>\$ 13,536,062</b>

Business-type capital asset activity for the year ended September 30, 2021, was as follows:

<b>Business-type Activities</b>	<b>Beginning Balance 9/30/2020</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2021</b>
Capital Assets, Being Depreciated:				
Buildings	\$ 79,675	\$ -	\$ -	\$ 79,675
Equipment	1,156,579	-	-	1,156,579
<b>Total Capital Assets Being Depreciated</b>	<b>1,236,254</b>	<b>-</b>	<b>-</b>	<b>1,236,254</b>
Less Accumulated Depreciation For:				
Buildings	(7,968)	(1,992)	-	(9,960)
Equipment	(790,162)	(102,991)	-	(893,153)
<b>Total Accumulated Depreciation</b>	<b>(798,130)</b>	<b>(104,983)</b>	<b>-</b>	<b>(903,113)</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>438,124</b>	<b>(104,983)</b>	<b>-</b>	<b>333,141</b>
<b>Total Business-type Activities, Net</b>	<b>\$ 438,124</b>	<b>\$ (104,983)</b>	<b>\$ -</b>	<b>\$ 333,141</b>

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**F. CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs of the government as follows:

**Depreciation Expense By Function**

**Governmental Activities:**

General Government	\$	64,844
Public Safety		3,479
Transportation		377,669
Culture/Recreation		332,547
Total Governmental Activities	\$	<u>778,539</u>

**Depreciation Expense By Function**

**Business-type Activities:**

Solid Waste	\$	104,983
	\$	<u>104,983</u>

**G. LONG-TERM DEBT**

Schedule of Changes in Long-Term Debt

The City's long-term debt includes compensated absences and other postemployment benefits. The following is a schedule of changes in the City's long-term debt for the fiscal year ended September 30, 2021:

	<u>Balance</u>			<u>Balance</u>	<u>Due</u>	<u>Long-Term</u>
	<u>9/30/20</u>	<u>Additions</u>	<u>Reductions</u>	<u>9/30/21</u>	<u>Within</u>	<u>Portion</u>
					<u>One Year</u>	
<b>Governmental Activities:</b>						
Compensated Absences	\$ 78,112	\$ 12,477	\$ (12,451)	\$ 78,138	\$ 23,440	\$ 54,698
Other Postemployment Benefits	61,151	-	(1,034)	60,117	-	60,117
Net Pension Liability	331,033	-	(260,223)	70,810	-	70,810
	<u>\$ 470,296</u>	<u>\$ 12,477</u>	<u>\$ (273,708)</u>	<u>\$ 209,065</u>	<u>\$ 23,440</u>	<u>\$ 185,625</u>
<b>Business-type Activities:</b>						
Compensated Absences	\$ 25,710	\$ 4,238	\$ (2,796)	\$ 27,152	\$ 8,146	\$ 19,006
Other Postemployment Benefits	29,673	-	(443)	29,230	-	29,230
Net Pension Liability	105,554	-	(44,492)	61,062	-	61,062
	<u>\$ 160,937</u>	<u>\$ 4,238</u>	<u>\$ (47,731)</u>	<u>\$ 117,444</u>	<u>\$ 8,146</u>	<u>\$ 109,298</u>

General Fund revenues have been used in prior years to liquidate the liability for pension liabilities, compensated absences and other post-employment benefit obligations.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### H. RISK MANAGEMENT

In September 2000, the City entered into a contract with Public Risk Management of Florida (“PRM”) to provide insurance coverage, and became self-insured and a member of PRM, a risk-management pool and self-insurance association for public entities within the State of Florida. Coverage includes a deductible of \$1,000 per occurrence for all perils.

PRM is organized under an Interlocal Agreement with each member having a Board Member and Alternate Member on the PRM Board of Directors. Claims service is provided by Gallagher Bassett Services who provides claims services, to over 150 public entities in Florida. Included in the claims services is managed care through Genex for workers’ compensation. The City pays an annual premium to PRM for property, liability and workers’ compensation coverage. PRM provides a reinsurance program that consists of both specific excess and aggregate excess insurance, which offers financial security for its members.

The City has established an active Safety Committee (the “Committee”) and Safety Program (and has received a 3% discount on the workers’ compensation premium for the 2021 fiscal year). The Committee reviews any problems relating to safety, and makes suggestions to improve safety practices. One employee maintains certification annually as a safety professional through the Safety Council of Pinellas County.

The City continues to carry commercial insurance for all other risks of loss, including health, wind, flood, and employee accident insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past four fiscal years. The City has not had any significant coverage reductions under these policies from the prior years.

### I. EMPLOYEES’ RETIREMENT PLANS

#### 1. Florida Retirement System

All of the City’s general employees hired before January 1, 1996 participate in the Florida Retirement System (“FRS”), a cost-sharing, defined-benefit, multiple-employer public employee retirement system.

The City of Indian Rocks Beach contributes to the FRS, which is administered by the Florida Department of Management Services, Division of Retirement. FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Chapter 121 of the Florida Statutes, which may be amended by the Florida Legislature, assigns the authority to establish and amend benefit provisions to the Department of Management Services through the Division of Retirement. The FRS issues a publicly-available financial report that

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)**

includes financial statements and required supplementary information for FRS. That report may be obtained by writing to:

State of Florida  
 Division of Retirement  
 3639-C North Monroe Street  
 Tallahassee, Florida 32399-1560

The FRS funding policy provides for monthly employer contributions at actuarially-determined rates that, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due. The percentage level of payroll employer contribution rates, established by state law, is determined using the entry-age actuarial funding method. Future plan benefit changes, assumption changes, and methodology changes are amortized over 30 years, using level-dollar amounts. Except for gains reserved for rate stabilization, future actuarial gains and losses are amortized on a rolling 10% basis as a level-dollar amount.

Retirement benefits, and the City's contribution rate, are summarized as follows:

Membership Category	Retirement Benefit	Vesting	Contribution Rates Beginning July 1, 2020 (of covered payroll)
Regular	1.6% times years of service times average compensation (8 highest years) if age 65 or 33 years of service at any age.	After 8 years of creditable service.	Employer 10.00%  Employee 3.00%
Elected State, County and City Officers	1.6% times years of service times average compensation (8 highest years) if age 65 or 33 years of service at any age.	After 8 years of creditable service.	Employer 49.18%  Employee 3.00%
Senior Management	1.6% times years of service times average compensation (8 highest years) if age 65 or 33 years of service at any age.	After 8 years of creditable service.	Employer 27.29%  Employee 3.00%

The City's contributions include 1.66% for a post-retirement health insurance subsidy. FRS also provides disability and survivors' benefits. Benefits are established by Florida State Statute.

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

#### The Florida Retirement System

##### 1. *Plan Description, Membership and Plan Benefits, and Contribution Requirements*

###### Plan Description

Five active City employees hired prior to 1996 participate in the FRS, four in regular class membership and one in senior management class membership. All five FRS members are covered by the FRS, a cost-sharing, multiple-employer, defined-benefit pension plan. The FRS was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program ("DROP") under the defined-benefit plan, and amended in 2000 to provide a defined-contribution plan alternative to the defined-benefit plan for FRS members effective July 1, 2002. This integrated defined-contribution pension plan is the FRS Investment Plan ("INV"). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy ("HIS") Program, a cost-sharing, multiple-employer, defined-benefit pension plan to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS and HIS are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS and HIS financial information is included in the Florida Retirement System ("System") Pension Plan and Other State-Administered Systems' Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at:

[http://www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

The System ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Department of Management Services  
Division of Retirement  
Bureau of Research and Member Contributions  
P.O. Box 9000

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2021

### I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Tallahassee, FL 32315-9000  
850-488-5706

#### Membership and Plan Benefits - FRS

The FRS has two classes of membership applicable to the City, including regular class and senior management class. Employees enrolled in the FRS vested after six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS provides retirement, disability, death benefits and annual cost-of-living adjustments. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the normal retirement date.

Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class. As provided in Section 121.101 Florida Statutes, if the member's service credit was accrued before July 1, 2011, the annual cost of living adjustment is 3% per year. If the member has service credit on or after July 1, 2011, there is an individually calculated cost of living adjustment.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with a FRS employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the Florida Retirement System Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

#### Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS and INV plans. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive HIS benefits, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)**

Contribution Requirements

The contribution rates for FRS and HIS members are established, and may be amended, by the State of Florida. Employer contribution rates are actuarially recommended but set by the Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

FRS Class:	10/20 - 06/21	07/21 - 09/21
Regular	10.00%	10.82%
Senior Management	27.29%	29.01%
DROP	16.98%	18.34%

Employer rates include 1.66% from 10/20 - 09/21 for the HIS program. In addition, other than for the DROP, rates include .06% from 10/20 – 09/21 for administrative costs.

The City's contributions recognized during the fiscal year ended September 30, 2021 by the FRS and HIS were \$32,753 and \$3,312, respectively.

*2. FRS and HIS Rate of Return, Discount Rate Sensitivity and Significant Actuarial Assumptions*

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2021 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets Assumption team. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>
Cash	1.0%	2.1%
Fixed Income	20.0%	3.8%
Global Equity	54.2%	8.2%
Real Estate (Property)	10.3%	7.1%
Private Equity	10.8%	11.7%
Strategic Investments	3.7%	5.7%
	<u>100.0%</u>	

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)**

The HIS is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate. . As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan, or assumed asset allocation.

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1.0% higher or 1.0% lower than the current discount rate at June 30, 2021

FRS Net Pension Liability (Asset)			HIS Net Pension Liability (Asset)		
Current Discount			Current Discount		
1% Decrease	Rate	1% Increase	1% Decrease	Rate	1% Increase
5.80%	6.80%	7.80%	1.16%	2.16%	3.16%
\$ 283,199	\$ 63,326	\$ (120,463)	\$ 79,246	\$ 68,546	\$ 59,780

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS and HIS was completed for the period July 1, 2013 through June 30, 2018.

The total pension liability for the FRS was determined by an actuarial valuation as of July 1, 2021 and for HIS by an actuarial valuation as of July 1, 2020 updated to July 1, 2021 using the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth for both plans is assumed at 3.25%. Mortality assumptions for both plans were based on the PUB210 base table varied by member category and sex, projected generationally with scale MP-2018; and on the Generational RP-2000 with projection scale MP-2018 for the HIS. Both the discount rate and long-term expected rate of return used for FRS investments is 6.80%, consistent with the prior year. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine its total pension liability (a decrease from 2.21% in the prior year). In October 2021, the Actuarial Assumptions Conference adopted the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)**

**Net Pension Liability, Deferred Outflows/Inflows of Resources, and Pension Expense for City Defined Benefit Pension Plans**

*1. Proportionate Share of FRS and HIS Plans*

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2021 in accordance with GASB Statements No. 68, *Accounting and Financial Reporting for Pensions* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of Statement No. 68*. The underlying financial information used to prepare the pension allocation schedules was based on the same basis as mentioned previously and on an actuarial valuation as of July 1, 2021 for the FRS and July 1, 2020 updated to July 1, 2021 for HIS. The City's proportionate share was calculated using retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2021. The aggregate employer contribution amounts in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

At September 30, 2021, the City reported a net pension liability of \$131,872 for its proportionate share of the collective net pension liability of the FRS and HIS. The following table presents information on the City's proportionate share of the FRS and HIS:

	FRS	HIS	City Total
Proportionate Share of Net Pension Liability at June 30, 2021	\$ 63,326	\$ 68,546	\$ 131,872
City's proportion at June 30, 2021	0.00000838	0.00000559	
City's proportion at June 30, 2020	0.00000849	0.00000562	
Change in proportion during current year	-0.00000011	-0.00000003	

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**I. EMPLOYEES' RETIREMENT PLANS (Continued)**

*2. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions*

For the year ended September 30, 2021, the City recognized a credit to pension expense of \$53,857, (\$46,338 credit related to the FRS, and \$7,519 credit related to the HIS). At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		Deferred Outflows / (Deferred Inflows)
	Def Outflow	Def Inflow	Def Outflow	Def Inflow	
Differences between expected and actual experience	\$ 10,854	\$ -	\$ 2,294	\$ (29)	\$ 13,148 (29)
Changes of assumptions	43,331	-	5,386	(2,824)	48,717 (2,824)
Net difference between projected and actual investment earnings	-	(220,929)	71	-	71 -
Changes In proportion	3,898	(38,935)	2,033	(24,171)	5,931 (63,106)
City contributions subsequent to the measurement data	8,109		779		8,888
Total Deferred Outflows	\$ 66,192		\$ 10,563		76,755
Total Deferred (Inflows)		\$ (259,864)		\$ (27,024)	\$ (286,888)

Deferred outflows of resources of \$8,888 are reported by the City for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Reporting Year Ending June 30,	FRS		HIS		City Total Deferred Outflows (Deferred Inflows)
2022	\$ (37,379)	\$ (4,274)	\$ (41,653)		
2023	(43,011)	(3,567)	(46,578)		
2024	(55,214)	(3,661)	(58,875)		
2025	(66,131)	(3,479)	(69,610)		
2026	(46)	(1,947)	(1,993)		
Thereafter	-	(312)	(312)		
Totals	\$ (201,781)	\$ (17,240)	\$ (219,021)		

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**I. EMPLOYEES' RETIREMENT PLANS (Continued)**

*3. Payables to the Pension Plans*

Included in the amounts reported as accrued liabilities is \$0 payable to the Florida Retirement System. The amount is for required contributions based on September 2021 payroll not remitted to the plans until October 2021, and is reported in the General Fund. The amount includes required employer contributions for the FRS and HIS plans.

Deferred Retirement Option Program:

The FRS DROP is available to a member when the member first reaches eligibility for normal retirement. DROP allows a member to retire while continuing employment for up to 60 months. During DROP participation, the member's retirement benefits accumulate in the FRS Trust Fund and earn monthly interest equivalent to an annual rate of 6.5% (1.3% for members who enter DROP on or after 07/01/2011). The member must cease employment after a maximum of 60 months, must satisfy the termination requirements for retirement, and is subject to re-employment restrictions thereafter. The member's DROP accumulation may be paid out as a lump-sum payment, a rollover, or a combination partial lump-sum payment and rollover. Employers must pay contributions at a rate of 14.03% of salary for all DROP participants. FRS also provides disability and survivors' benefits.

The contribution requirements of employers are established and may be amended by the Division of Retirement. The City's contributions, and its required contributions for the three years ended September 30, 2021 are summarized as follows:

<u>Fiscal Year</u>	<u>Required Contributions</u>	<u>Actual Contributions</u>	<u>Percentage Contributed</u>
2021	\$ 32,753	\$ 32,753	100%
2020	\$ 29,026	\$ 29,026	100%
2019	\$ 30,463	\$ 30,463	100%
2018	\$ 36,029	\$ 36,029	100%

**General Employees' Defined Contribution Plan**

The City provides retirement benefits for all of its full-time employees hired after January 1, 1996 through a non-contributory, defined-contribution plan administered by the ICMA Retirement Corporation under their prototype Profit-Sharing Plan and Trust Agreement. In a defined-contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after three months of employment. The Plan requires that the City contribute 10% of all participants' earnings. The City's contributions for each employee (and interest allocated to the employee's account) are fully vested after five years of continuous service. City contributions for, and interest forfeited by, employees who leave employment before five years of service are used to reduce the City's current-period contribution requirement. Plan provisions and contribution requirements are established and may be amended by the City Commission. The Plan does not issue a stand-alone financial report and is not included in any other retirement system or entity's financial report.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**J. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

Changes of assumptions reflect a change in the discount rate from 2.14% for the fiscal year ending September 30, 2020 to 2.43% for the fiscal year ending September 30, 2021.

*Sensitivity of the Total OPEB Liability to changes in the Discount Rate:*

The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease 1.43%	Current Discount Rate 2.43%	1% Increase 3.43%
Total OPEB Liability (Asset)	\$ 96,821	\$ 89,347	\$ 82,754

*Sensitivity of the Total OPEB Liability to changes in the Healthcare Cost Trend Rates:*

The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 3.00% - 6.50%	Healthcare Cost Trend Rates 4.00% - 7.50%	1% Increase 5.00% - 8.50%
Total OPEB Liability (Asset)	\$ 81,102	\$ 89,347	\$ 98,813

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**J. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

Changes of assumptions reflect a change in the discount rate from 2.14% for the fiscal year ending September 30, 2020 to 2.43% for the fiscal year ending September 30, 2021.

*Sensitivity of the Total OPEB Liability to changes in the Discount Rate:*

The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage- point lower or one percentage-point higher than the current discount rate:

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The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 3.00% - 6.50%	Healthcare Cost Trend Rates 4.00% - 7.50%	1% Increase 5.00% - 8.50%
Total OPEB Liability (Asset)	\$ 81,102	\$ 89,347	\$ 98,813

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**J. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

Changes of assumptions reflect a change in the discount rate from 2.14% for the fiscal year ending September 30, 2020 to 2.43% for the fiscal year ending September 30, 2021.

*Sensitivity of the Total OPEB Liability to changes in the Discount Rate:*

The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage- point lower or one percentage-point higher than the current discount rate:

	1% Decrease 1.43%	Current Discount Rate 2.43%	1% Increase 3.43%
Total OPEB Liability (Asset)	\$ 96,821	\$ 89,347	\$ 82,754

*Sensitivity of the Total OPEB Liability to changes in the Healthcare Cost Trend Rates:*

The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 3.00% - 6.50%	Healthcare Cost Trend Rates 4.00% - 7.50%	1% Increase 5.00% - 8.50%
Total OPEB Liability (Asset)	\$ 81,102	\$ 89,347	\$ 98,813

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2021

**K. COMMITMENTS AND CONTINGENCIES**

1. **Litigation**

At September 30, 2021, there were no lawsuits or legal claims pending against the City of Indian Rocks Beach.

2. **Commitments**

The City annually contracts with the Sheriff of Pinellas County, Florida, for law enforcement services. The cost of these services for the fiscal year ended September 30, 2021 was \$1,095,432.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Budgetary Comparison Schedules (GAAP BASIS):

- General Fund

OPEB Plan – Schedule of Changes in Total OPEB Liability

Schedules of Proportionate Share of Net Pension Liability

Schedules of Contributions

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**General Fund**  
**For the Fiscal Year Ended September 30, 2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,371,020	\$ 2,371,020	\$ 2,379,957	\$ 8,937
Franchise fees	433,000	433,000	492,264	59,264
Other taxes	330,010	330,010	410,727	80,717
Licenses and fees	57,310	57,310	60,263	2,953
Intergovernmental	93,130	93,130	154,610	61,480
Charges for services	148,860	148,860	148,858	(2)
Fines	9,000	9,000	49,916	40,916
Interest	75,000	75,000	21,397	(53,603)
Miscellaneous	187,110	187,110	295,138	108,028
Total revenues	3,704,440	3,704,440	4,013,130	308,690
<b>Expenditures</b>				
Current:				
General government:				
City commission	51,840	51,840	50,487	(1,353)
City manager	252,200	256,660	278,381	21,721
Finance	349,610	354,530	341,481	(13,049)
City attorney	100,500	100,500	67,467	(33,033)
City clerk	166,370	168,330	154,488	(13,842)
City planning	80,550	80,550	79,836	(714)
Central services	354,990	354,990	336,610	(18,380)
Public safety:				
Law enforcement	1,101,160	1,101,160	1,095,432	(5,728)
Community development (Code Enforcer & Bldg. Permitting)	158,440	159,540	130,271	(29,269)
Physical environment:				
Stormwater	132,790	134,740	117,714	(17,026)
Other maintenance	113,440	114,350	150,356	36,006
Transportation:				
Streets and drainage	238,970	239,880	225,495	(14,385)
Culture and recreation:				
Parks and recreation	610,150	614,580	618,764	4,184
Total expenditures	3,711,010	3,731,650	3,646,782	(84,868)
Revenues over (under) expenditures	(6,570)	(27,210)	366,348	393,558
<b>Other financing sources/(uses)</b>				
Transfer-in (out)	22,000	22,000	22,000	-
Total other financing sources (uses)	22,000	22,000	22,000	-
Net change in fund balances	15,430	(5,210)	388,348	393,558
Fund balance, beginning of year	3,420,275	3,420,275	3,565,517	145,242
Fund balance, end of year	\$ 3,435,705	\$ 3,415,065	\$ 3,953,865	\$ 538,800

**Notes to Schedule:**

The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). There is no difference between GAAP and the budgetary basis of accounting.

**City of Indian Rocks Beach, Florida**  
**Schedule of Changes in Total OPEB Liability**  
**September 30, 2021**

Reporting Period Ending Measurement Date	9/30/2021	9/30/2020	9/30/2019	9/30/2018
	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
<b>Total OPEB Liability</b>				
Service Cost	7,471	6,822	5,401	8,359
Interest	2,009	3,289	3,148	2,716
Differences between Expected and Actual Experience	-	9,289	-	-
Changes of Assumptions	(2,070)	382	4,026	(3,502)
Benefit Payments	<u>(8,887)</u>	<u>(9,366)</u>	<u>(4,097)</u>	<u>(3,776)</u>
Net Change in Total OPEB Liability	(1,477)	10,416	8,478	3,797
Total OPEB Liability - Beginning	90,824	80,408	71,930	68,133
Total OPEB Liability - Ending	<u>\$ 89,347</u>	<u>\$ 90,824</u>	<u>\$ 80,408</u>	<u>\$ 71,930</u>
<b>Covered-Employee Payroll</b>	\$ 1,338,496	\$ 1,305,850	\$ 1,244,539	\$ 1,214,184
<b>Total OPEB Liability as a percentage of Covered-Employee Payroll</b>	6.68%	6.96%	6.46%	5.92%

*Notes to Schedule*

(1) Plan Assets

- No Assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits

*Other Items:*

This information is required for ten years. However, only four years of information is available.

**City of Indian Rocks Beach, Florida**  
**Schedule of Proportionate Share of Net Pension Liability**  
**Florida Retirement System (FRS)**  
**Last 10 Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
City's proportion of the net pension liability (asset)	0.0008383%	0.0008489%	0.0010212%	0.0010788%	0.0010804%	0.0009654%	0.0010696%	0.0016320%
City's proportionate share of the net pension liability (asset)	\$ 63,326	\$ 367,933	\$ 351,687	\$ 324,951	\$ 319,691	\$ 243,771	\$ 138,159	\$ 99,577
City's covered payroll	\$ 197,834	\$ 195,156	\$ 240,236	\$ 285,882	\$ 281,179	\$ 251,465	\$ 269,051	\$ 366,930
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	32.01%	188.53%	146.39%	113.67%	113.70%	96.94%	51.35%	27.14%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

\* The amounts presented for each fiscal year were determined as of 6/30.

**Note 1:** GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for only those years for which information is available.

**Note 2:** The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Comprehensive Annual Financial Report.

**City of Indian Rocks Beach, Florida**  
**Schedule of Proportionate Share of Net Pension Liability**  
**Health Insurance Subsidy (HIS)**  
**Last 10 Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
City's proportion of the net pension liability (asset)	0.0005588%	0.0005623%	0.0007183%	0.0008753%	0.0008821%	0.0008146%	0.0008868%	0.0012350%
City's proportionate share of the net pension liability (asset)	\$ 68,546	\$ 68,654	\$ 80,370	\$ 92,640	\$ 94,323	\$ 94,935	\$ 90,444	\$ 115,474
City's covered payroll	\$ 197,834	\$ 195,156	\$ 240,236	\$ 285,882	\$ 281,179	\$ 251,465	\$ 269,051	\$ 366,930
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	34.65%	35.18%	33.45%	32.40%	33.55%	37.75%	33.62%	31.47%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

\* The amounts presented for each fiscal year were determined as of 6/30.

**Note 1:** GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for only those years for which information is available.

**Note 2:** The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Plan's Comprehensive Annual Financial Report.

**City of Indian Rocks Beach, Florida  
Schedule of Contributions  
Florida Retirement System (FRS)  
Last 10 Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 32,753	\$ 29,026	\$ 30,463	\$ 31,360	\$ 27,925	\$ 23,130	\$ 23,062	\$ 36,058
Contributions in relation to the contractually required contribution	\$ (32,753)	\$ (29,026)	\$ (30,463)	\$ (31,360)	\$ (27,925)	\$ (23,130)	\$ (23,062)	\$ (36,058)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 199,463	\$ 195,970	\$ 221,616	\$ 281,161	\$ 276,883	\$ 264,336	\$ 229,833	\$ 367,356
Contributions as a percentage of covered payroll	16.42%	14.81%	13.75%	10.94%	10.09%	8.75%	8.92%	9.82%

\* The amounts presented for each fiscal year were determined as of 6/30.

**Note 1:** GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for only those years for which information is available.

**City of Indian Rocks Beach, Florida  
Schedule of Contributions  
Health Insurance Subsidy (HIS)  
Last 10 Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 3,312	\$ 3,253	\$ 3,680	\$ 4,669	\$ 4,597	\$ 4,325	\$ 2,901	\$ 4,272
Contributions in relation to the contractually required contribution	\$ (3,312)	\$ (3,253)	\$ (3,680)	\$ (4,669)	\$ (4,597)	\$ (4,325)	\$ (2,901)	\$ (4,272)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 199,463	\$ 195,970	\$ 221,616	\$ 281,161	\$ 276,883	\$ 264,336	\$ 229,833	\$ 367,356
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.69%	1.66%	1.64%	1.36%	1.16%

\* The amounts presented for each fiscal year were determined as of 6/30.

**Note 1:** GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for only those years for which information is available.

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## **OTHER SUPPLEMENTAL INFORMATION**

### Major Capital Projects Fund Budgetary Comparison Schedule (GAAP BASIS):

- Sales Surtax Fund

To account for receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax levied by Pinellas County for a ten year period. These funds are to be used for acquisition or construction of infrastructure assets.

### Nonmajor Governmental Funds:

- Combining Financial Statements for All Nonmajor Governmental Funds and Individual Budgetary Comparison Schedules (GAAP BASIS) for All Budgeted Nonmajor Governmental Funds

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Sales Surtax Fund**  
**For the Fiscal Year Ended September 30, 2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Other taxes	\$ 440,000	\$ 440,000	\$ 546,494	\$ 106,494
Intergovernmental	-	-	249,289	249,289
Total revenues	440,000	440,000	795,783	355,783
<b>Expenditures</b>				
Current:				
Physical environment				
Public works	500,000	500,000	666,534	166,534
Culture and recreation				
Parks and recreation	175,000	175,000	187,784	12,784
Total expenditures	675,000	675,000	854,318	179,318
Excess (deficiency) of revenues over (under) expenditures	(235,000)	(235,000)	(58,535)	176,465
Net change in fund balance	(235,000)	(235,000)	(58,535)	176,465
Fund balance, beginning of year	1,761,423	1,761,423	2,011,856	250,433
Fund balance, end of year	\$ 1,526,423	\$ 1,526,423	\$ 1,953,321	\$ 426,898

**Note to Schedule:**

The budget for the Sales Surtax Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). There is no difference between GAAP and the budgetary basis of accounting.

## **CITY OF INDIAN ROCKS BEACH, FLORIDA NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which, by law are designated to finance particular functions or activities of government. The City has the following nonmajor special revenue funds:

#### **Local Option Gas Surtax Fund**

To account for the receipt of a local gas tax that is to be used for the City's capital projects.

#### **Transportation Impact Fee Fund**

To account for the receipt and expenditure of transportation impact fees, as levied by the City. This fund is also used to collect for and disburse to the County its share of transportation impact fees.

#### **Recreation Impact Fee Fund**

To account for the receipt and expenditure of recreation impact fees as levied by the City. The funds collected are used exclusively for the purpose of additional recreation space, the reconstruction or refurbishing of existing recreation areas, or the purchase of recreation equipment.

#### **Developmental Impact Fee Fund**

To account for the receipt and expenditure of developmental impact fees as levied by the City. The funds collected are to be specifically allocated for the payment of expenditures for construction of roads, utilities, sidewalks, curbs, drainage, seawalls, installation of streetlights, and any other activity which is not directly related to the City's sanitary sewage system.

**City of Indian Rocks Beach, Florida  
Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2021**

	<b>Special Revenue</b>				
	<b>Local Option Gas Surtax</b>	<b>Transportation Impact Fees</b>	<b>Recreation Impact Fees</b>	<b>Developmental Impact Fees</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 44,038	\$ 36,065	\$ 9,002	\$ 9,006	\$ 98,111
Due from other governments					
Intergovernmental	4,740	-	-	-	4,740
Total assets	\$ 48,778	\$ 36,065	\$ 9,002	\$ 9,006	\$ 102,851
<b>Liabilities and fund balances</b>					
Liabilities:					
Accounts payable	\$ 5,457	\$ 8,040	\$ -	\$ -	\$ 13,497
Total liabilities	5,457	8,040	-	-	13,497
Fund balances:					
Restricted for:					
Impact fee programs	-		9,002	9,006	18,008
Transportation	43,321	28,025	-	-	71,346
Total fund balances	43,321	28,025	9,002	9,006	89,354
Total liabilities and fund balances	\$ 48,778	\$ 36,065	\$ 9,002	\$ 9,006	\$ 102,851

**City of Indian Rocks Beach, Florida**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Special Revenue</b>				<b>Total Non- major Governmental Funds</b>
	<b>Local Option Gas Surtax</b>	<b>Transportation Impact Fees</b>	<b>Recreation Impact Fees</b>	<b>Developmental Impact Fees</b>	
<b>Revenues</b>					
Other taxes	\$ 54,873	\$ 8,679	\$ 7,500	\$ 7,500	\$ 78,552
Total revenues	<u>54,873</u>	<u>8,679</u>	<u>7,500</u>	<u>7,500</u>	<u>78,552</u>
<b>Expenditures</b>					
Total expenditures	<u>58,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,408</u>
Excess of revenues over expenditures	<u>(3,535)</u>	<u>8,679</u>	<u>7,500</u>	<u>7,500</u>	<u>20,144</u>
<b>Other financing sources (uses)</b>					
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>(11,370)</u>	<u>(10,630)</u>	<u>(22,000)</u>
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>(11,370)</u>	<u>(10,630)</u>	<u>(22,000)</u>
Net change in fund balance	(3,535)	8,679	(3,870)	(3,130)	(1,856)
Fund balances, beginning of year	<u>46,856</u>	<u>19,346</u>	<u>12,872</u>	<u>12,136</u>	<u>91,210</u>
Fund balances, end of year	<u>\$ 43,321</u>	<u>\$ 28,025</u>	<u>\$ 9,002</u>	<u>\$ 9,006</u>	<u>\$ 89,354</u>

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Local Option Gas Surtax Fund**  
**For the Fiscal Year Ended September 30, 2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Other taxes	\$ 50,000	\$ 50,000	\$ 54,873	\$ 4,873
Total revenues	50,000	50,000	54,873	4,873
<b>Expenditures</b>				
Total expenditures	50,000	50,000	58,408	(8,408)
Excess of revenues over expenditures	-	-	(3,535)	(3,535)
Net change in fund balance	-	-	(3,535)	(3,535)
Fund balance, beginning of year	56,982	56,982	46,856	(10,126)
Fund balance, end of year	\$ 56,982	\$ 56,982	\$ 43,321	\$ (13,661)

**Note to schedule:**

The budget for the Local Option Gas Surtax Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). There is no difference between GAAP and the budgetary basis of accounting.

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Transportation Impact Fee Fund**  
**For the Fiscal Year Ended September 30, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Revenues</b>			
Transportation impact fees	\$ 5,000	\$ 8,679	\$ 3,679
Total revenues	<u>5,000</u>	<u>8,679</u>	<u>3,679</u>
<b>Expenditures</b>			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,000	8,679	3,679
Fund balance, beginning of year	<u>21,553</u>	<u>19,346</u>	<u>(2,207)</u>
Fund balance, end of year	<u><u>\$ 26,553</u></u>	<u><u>\$ 28,025</u></u>	<u><u>\$ 1,472</u></u>

**Note to schedule:**

The budget for the Transportation Impact Fee Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). There is no difference between GAAP and the budgetary basis of accounting.

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Recreation Impact Fee Fund**  
**For the Fiscal Year Ended September 30, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Revenues</b>			
Recreation impact fees	\$ 1,000	\$ 7,500	\$ 6,500
Total revenues	<u>1,000</u>	<u>7,500</u>	<u>6,500</u>
<b>Expenditures</b>			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Uses</b>			
Transfers Out	<u>(11,370)</u>	<u>(11,370)</u>	<u>-</u>
Net change in fund balance	(10,370)	(3,870)	6,500
Fund balance, beginning of year	<u>12,372</u>	<u>12,872</u>	<u>500</u>
Fund balance, end of year	<u><u>\$ 2,002</u></u>	<u><u>\$ 9,002</u></u>	<u><u>\$ 7,000</u></u>

**Note to schedule:**

The budget for the Recreation Impact Fee Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). There is no difference between GAAP and the budgetary basis of accounting.

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Developmental Impact fee Fund**  
**For the Fiscal Year Ended September 30, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Revenues</b>			
Developmental impact fees	\$ 2,000	\$ 7,500	\$ 5,500
Total revenues	<u>2,000</u>	<u>7,500</u>	<u>5,500</u>
<b>Expenditures</b>			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Uses</b>			
Transfers Out	<u>(10,630)</u>	<u>(10,630)</u>	<u>-</u>
Net change in fund balance	(8,630)	(3,130)	5,500
Fund balance, beginning of year	<u>12,636</u>	<u>12,136</u>	<u>(500)</u>
Fund balance, end of year	<u><u>\$ 4,006</u></u>	<u><u>\$ 9,006</u></u>	<u><u>\$ 5,000</u></u>

**Note to schedule:**

The budget for the Developmental Impact Fee Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). There is no difference between GAAP and the budgetary basis of accounting.

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**City of Indian Rocks Beach, Florida  
Statistical Section  
September 30, 2021**

This part of the City of Indian Rocks Beach, Florida's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

	<b>PAGE</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time .....	70
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax .....	75
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future .....	76
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place .....	81
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs .....	83

**Sources:** Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.

**Schedule 1**  
**City of Indian Rocks Beach, Florida**

**NET POSITION BY COMPONENT**  
*(accrual basis of accounting)*

Last Eight Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b><u>Governmental activities</u></b>								
Net investment in capital assets, net of related debt	\$ 8,431,195	\$ 8,934,989	\$ 10,871,053	\$ 12,836,327	\$ 13,677,764	\$ 13,472,323	\$ 13,555,837	\$ 13,546,062
Restricted	681,649	3,655,044	2,540,930	2,974,683	2,342,024	2,418,621	2,103,066	2,042,674
Unrestricted	2,276,082	3,724,728	3,974,138	2,412,767	2,724,045	3,122,107	3,129,326	3,564,676
Total governmental activities net position	<u>\$ 11,388,926</u>	<u>\$ 16,314,761</u>	<u>\$ 17,386,121</u>	<u>\$ 18,223,777</u>	<u>\$ 18,743,833</u>	<u>\$ 19,013,051</u>	<u>\$ 18,788,229</u>	<u>\$ 19,153,412</u>
<b><u>Business-type activities</u></b>								
Net investment in capital assets, net of related debt	\$ 2,896,483	\$ 411,206	\$ 533,859	\$ 691,939	\$ 555,433	\$ 418,929	\$ 438,124	\$ 333,141
Unrestricted	3,248,704	1,634,621	1,340,977	836,682	173,304	380,247	386,131	487,441
Total business-type activities net position	<u>\$ 6,145,187</u>	<u>\$ 2,045,827</u>	<u>\$ 1,874,836</u>	<u>\$ 1,528,621</u>	<u>\$ 728,737</u>	<u>\$ 799,176</u>	<u>\$ 824,255</u>	<u>\$ 820,582</u>
<b><u>Primary government</u></b>								
Net investment in capital assets, net of related debt	\$ 11,327,678	\$ 9,346,195	\$ 11,404,912	\$ 13,528,266	\$ 14,233,197	\$ 13,891,252	\$ 13,993,961	\$ 13,879,203
Restricted	681,649	3,655,044	2,540,930	2,974,683	2,342,024	2,418,621	2,103,066	2,042,674
Unrestricted	5,524,786	5,359,349	5,315,115	3,249,449	2,897,349	3,502,354	3,515,457	4,052,117
Total primary government net position	<u>\$ 17,534,113</u>	<u>\$ 18,360,588</u>	<u>\$ 19,260,957</u>	<u>\$ 19,752,398</u>	<u>\$ 19,472,570</u>	<u>\$ 19,812,227</u>	<u>\$ 19,612,484</u>	<u>\$ 19,973,994</u>

**Schedule 2**  
**City of Indian Rocks Beach, Florida**

**CHANGES IN NET POSITION**  
*(accrual basis of accounting)*

Last Eight Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>								
Governmental activities:								
General government	\$ 1,113,943	\$ 1,012,307	\$ 1,031,977	\$ 689,377	\$ 1,080,973	\$ 1,357,139	\$ 1,322,341	\$ 1,327,084
Public safety	1,111,628	1,226,629	1,172,316	1,265,574	1,355,796	1,373,914	1,496,878	1,229,182
Physical environment	438,968	491,731	376,869	161,293	1,492,383	2,191,695	703,773	295,056
Transportation	186,082	232,956	842,723	1,228,135	795,206	645,878	649,725	742,141
Culture/recreation	691,594	815,416	1,015,131	899,885	1,167,609	962,088	975,768	950,819
Total governmental activities expenses	<u>3,542,215</u>	<u>3,779,039</u>	<u>4,439,016</u>	<u>4,244,264</u>	<u>5,891,967</u>	<u>6,530,714</u>	<u>5,148,485</u>	<u>4,544,282</u>
Business-type activities:								
Solid Waste	1,210,598	1,216,712	1,394,631	1,507,075	1,516,579	1,470,227	1,457,664	1,473,986
Total business-type activities expenses	<u>2,858,398</u>	<u>1,216,712</u>	<u>1,394,631</u>	<u>1,507,075</u>	<u>1,516,579</u>	<u>1,470,227</u>	<u>1,457,664</u>	<u>1,473,986</u>
Total primary government expenses	<u>6,400,613</u>	<u>4,995,751</u>	<u>5,833,647</u>	<u>5,751,339</u>	<u>7,408,546</u>	<u>8,000,941</u>	<u>6,606,149</u>	<u>6,018,268</u>
<b>Program revenues</b>								
Governmental activities:								
Charges for services								
General government	267,139	190,483	205,439	192,490	251,302	227,600	192,151	196,896
Public safety	332,689	334,180	352,032	308,718	364,056	390,641	202,682	22,497
Other	84,685	140,856	97,422	110,742	137,818	144,611	161,738	243,345
Operating grants and contributions	5,156	7,059	4,256	8,903	29,386	69,899	-	32,891
Capital grants and contributions	-	375,130	264,431	372,774	1,345,841	2,028,104	521,002	249,289
Total governmental activities program revenues	<u>689,669</u>	<u>1,047,708</u>	<u>923,580</u>	<u>993,627</u>	<u>2,128,403</u>	<u>2,860,855</u>	<u>1,077,573</u>	<u>744,918</u>
Business-type activities:								
Charges for services								
Solid Waste Disposal	1,261,417	1,211,283	1,223,640	1,210,613	1,217,864	1,377,842	1,472,301	1,467,849
Operating grants and contributions	-	-	-	-	-	162,824	16,286	2,464
Total business-type activities program revenues	<u>3,368,758</u>	<u>1,215,289</u>	<u>1,223,640</u>	<u>1,210,613</u>	<u>1,217,864</u>	<u>1,540,666</u>	<u>1,488,587</u>	<u>1,470,313</u>
Total primary government program revenues	<u>4,058,427</u>	<u>2,262,997</u>	<u>2,147,220</u>	<u>2,204,240</u>	<u>3,346,267</u>	<u>4,401,521</u>	<u>2,566,160</u>	<u>2,215,231</u>
<b>Net (expense) / revenue</b>								
Governmental activities	(2,852,546)	(2,731,331)	(3,515,436)	(3,250,637)	(3,763,564)	(3,669,859)	(4,070,912)	(3,799,364)
Business-type activities	510,360	(1,423)	(170,991)	(296,462)	(298,715)	70,439	30,923	(3,673)
Total primary government net expense	<u>(2,342,186)</u>	<u>(2,732,754)</u>	<u>(3,686,427)</u>	<u>(3,547,099)</u>	<u>(4,062,279)</u>	<u>(3,599,420)</u>	<u>(4,039,989)</u>	<u>(3,803,037)</u>

Continued next page

**Schedule 2**  
**City of Indian Rocks Beach, Florida**

**CHANGES IN NET POSITION - Continued**

*(accrual basis of accounting)*  
**Last Eight Fiscal Years**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b><u>General revenues and other changes in net position</u></b>								
Governmental activities:								
Property taxes	\$ 1,539,661	\$ 1,617,785	\$ 1,728,283	\$ 1,827,453	\$ 2,033,059	\$ 2,084,008	\$ 2,222,434	\$ 2,379,957
Franchise fees	434,540	444,758	424,728	426,621	450,704	490,616	478,634	492,264
Unrestricted state revenue sharing	101,550	103,194	104,570	109,089	113,364	116,410	109,824	121,719
Half-cent sales tax	237,599	252,682	262,547	266,090	283,566	289,884	275,175	319,756
Local option gas tax	99,204	121,204	273,310	88,735	63,331	70,108	58,412	78,552
Local option sales tax	449,883	484,918	512,331	527,477	554,362	586,002	507,737	546,494
Communications services tax	94,245	94,155	92,360	92,468	94,688	88,165	87,329	81,663
Other taxes	9,720	10,200	9,509	9,315	9,029	15,786	10,625	9,308
Unrestricted investment earnings	1,794	10,778	33,875	52,551	74,584	93,095	77,922	21,397
Miscellaneous revenues	37,183	1,128,357	497,357	688,494	105,764	105,003	17,998	91,437
Transfers in (out)	-	3,593,940	-	-	501,169	-	-	22,000
Extraordinary item - Gain from fire	-	-	647,926	-	-	-	-	-
Total governmental activities	<u>3,005,379</u>	<u>7,861,971</u>	<u>4,586,796</u>	<u>4,088,293</u>	<u>4,283,620</u>	<u>3,939,077</u>	<u>3,846,090</u>	<u>4,164,547</u>
Business-type activities:								
Loss on disposal of assets	-	(429,273)	-	(49,753)	-	-	(5,844)	-
Transfers in (out)	-	(3,593,940)	-	-	(501,169)	-	-	-
Total business-type activities	<u>-</u>	<u>(4,023,213)</u>	<u>-</u>	<u>(49,753)</u>	<u>(501,169)</u>	<u>-</u>	<u>(5,844)</u>	<u>-</u>
Total primary government	<u>3,005,379</u>	<u>3,838,758</u>	<u>4,586,796</u>	<u>4,038,540</u>	<u>3,782,451</u>	<u>3,939,077</u>	<u>3,840,246</u>	<u>4,164,547</u>
<b><u>Change in net position</u></b>								
Governmental activities	152,833	5,130,640	1,071,360	837,656	520,056	269,218	(224,822)	365,183
Business-type activities	510,360	(4,024,636)	(170,991)	(346,215)	(799,884)	70,439	25,079	(3,673)
Total change in net position	<u>\$ 663,193</u>	<u>\$ 1,106,004</u>	<u>\$ 900,369</u>	<u>\$ 491,441</u>	<u>\$ (279,828)</u>	<u>\$ 339,657</u>	<u>\$ (199,743)</u>	<u>\$ 361,510</u>

**Schedule 3  
City of Indian Rocks Beach, Florida**

**FUND BALANCES, GOVERNMENTAL FUNDS  
(modified accrual basis of accounting)**

**Last Eight Fiscal Years**

	2014	2015	2016	2017	2018	2019	2020	2021
<b><u>General fund</u></b>								
Nonspendable	\$ 294	\$ 1,116	\$ 810	\$ 23,294	\$ 18,437	\$ 20,948	\$ 18,941	\$ 20,333
Committed	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Unassigned	2,249,568	4,004,554	4,276,070	2,627,792	2,959,128	3,399,325	3,446,576	3,833,532
Total general fund	<u>\$ 2,349,862</u>	<u>\$ 4,105,670</u>	<u>\$ 4,376,880</u>	<u>\$ 2,751,086</u>	<u>\$ 3,077,565</u>	<u>\$ 3,520,273</u>	<u>\$ 3,565,517</u>	<u>\$ 3,953,865</u>
<b><u>All other governmental funds</u></b>								
Restricted for:								
Impact fee programs	\$ 76,780	\$ 158,984	\$ 165,008	\$ 15,008	\$ 15,008	\$ 22,008	\$ 25,008	\$ 18,008
Transportation	67,431	101,520	184,976	80,279	100,454	57,090	66,202	71,346
Capital projects	537,438	3,294,540	2,090,946	2,879,396	2,226,562	2,339,423	2,011,856	1,953,320
governmental funds	<u>\$ 681,649</u>	<u>\$ 3,555,044</u>	<u>\$ 2,440,930</u>	<u>\$ 2,974,683</u>	<u>\$ 2,342,024</u>	<u>\$ 2,418,521</u>	<u>\$ 2,103,066</u>	<u>\$ 2,042,674</u>
Total fund balances	<u>\$ 3,031,511</u>	<u>\$ 7,660,714</u>	<u>\$ 6,817,810</u>	<u>\$ 5,725,769</u>	<u>\$ 5,419,589</u>	<u>\$ 5,938,794</u>	<u>\$ 5,668,583</u>	<u>\$ 5,996,539</u>

Note: Fiscal years prior to 2011 have not been restated for implementation of GASB54.

**Schedule 4**  
**City of Indian Rocks Beach, Florida**

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
*(modified accrual basis of accounting)*

**Last Eight Fiscal Years**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Revenues</b>								
Taxes	\$ 2,864,852	\$ 2,975,702	\$ 3,103,020	\$ 3,223,319	\$ 3,488,739	\$ 3,612,880	\$ 3,634,553	\$ 3,884,315
Licenses and permits	276,134	350,113	367,010	326,249	404,133	429,584	240,143	60,263
Impact fees	76,780	102,204	200,048	14,840	-	11,689	5,793	23,679
Intergovernmental revenues	106,706	485,383	373,257	490,765	1,488,591	2,214,413	630,826	403,899
Charges for services	320,427	246,349	170,870	269,231	339,999	321,000	297,106	352,559
Fines	11,172	16,853	19,591	16,470	9,044	12,268	19,322	49,916
Investment income	1,794	10,778	33,875	52,551	74,584	93,095	77,922	21,397
Miscellaneous revenues	37,183	1,128,357	199,315	688,494	105,764	105,003	17,998	91,437
Total revenues	<u>3,695,048</u>	<u>5,315,739</u>	<u>4,466,986</u>	<u>5,081,919</u>	<u>5,910,854</u>	<u>6,799,932</u>	<u>4,923,663</u>	<u>4,887,465</u>
<b>Expenditures</b>								
General government	1,191,917	1,195,972	1,136,139	1,558,605	1,665,874	1,251,296	1,222,949	1,308,750
Public safety	1,107,473	1,238,531	1,169,659	1,261,051	1,351,739	1,370,435	1,493,399	1,225,703
Physical environment	258,374	430,132	2,219,425	1,228,399	1,672,159	2,276,288	1,098,841	498,367
Transportation	186,082	234,739	841,480	1,225,056	792,190	645,317	649,725	720,141
Culture/Recreation	493,120	1,181,102	986,578	900,849	1,236,241	737,289	729,060	806,548
Total expenditures	<u>3,236,966</u>	<u>4,280,476</u>	<u>6,353,281</u>	<u>6,173,960</u>	<u>6,718,203</u>	<u>6,280,625</u>	<u>5,193,974</u>	<u>4,559,509</u>
Excess of revenues over (under) expenditures	<u>458,082</u>	<u>1,035,263</u>	<u>(1,886,295)</u>	<u>(1,092,041)</u>	<u>(807,349)</u>	<u>519,307</u>	<u>(270,311)</u>	<u>327,956</u>
<b>Other financing sources (uses)</b>								
Transfers in	-	3,593,940	147,000	1,650,000	501,169	-	-	-
Transfers (out)	-	-	(147,000)	(1,650,000)	-	-	-	-
Extraordinary item - insurance proceeds	-	-	1,043,390	-	-	-	-	-
Total other fin. sources (uses)	<u>-</u>	<u>3,593,940</u>	<u>1,043,390</u>	<u>-</u>	<u>501,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 458,082</u>	<u>\$ 4,629,203</u>	<u>\$ (842,905)</u>	<u>\$ (1,092,041)</u>	<u>\$ (306,180)</u>	<u>\$ 519,307</u>	<u>\$ (270,311)</u>	<u>\$ 327,956</u>
Debt service as a percentage of non-capital expenditures	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>

**Schedule 5  
City of Indian Rocks Beach, Florida**

**ASSESSED VALUE OF TAXABLE PROPERTY**

**Last Ten Fiscal Years**

*(dollar amounts are expressed in thousands)*

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Taxable Assessed Value</b>	<b>Annual Percentage Change in Assessed Value</b>	<b>Total Direct Tax Rate (1) (Mills)</b>
2012	\$ 738,602	\$ 7,504	\$ 746,106	-7.4%	2.0000
2013	732,458	7,723	740,181	-0.8%	2.0000
2014	769,571	7,976	777,547	5.0%	2.0000
2015	827,427	8,021	835,448	7.4%	2.0000
2016	885,051	8,380	893,431	6.9%	2.0000
2017	972,371	8,173	980,544	9.8%	1.9300
2018	1,079,891	10,705	1,090,596	11.2%	1.9300
2019	1,165,836	9,696	1,175,532	7.8%	1.8326
2020	1,246,711	9,051	1,255,762	6.8%	1.8326
2021	1,324,959	9,060	1,334,019	6.2%	1.8326

(1) Tax rates are per \$1,000 of assessed valuation.

(2) The basis of assessed value required by the state is 100% of actual value.

**Source:** Pinellas County Property Appraiser's Office.

**Schedule 6  
City of Indian Rocks Beach, Florida**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES (Mills)**

**Last Ten Fiscal Years**

*(Per \$1,000 of Assessed Taxable Value)*

<u>Fiscal Year</u>	<u>City of Indian Rocks Beach</u>	<u>Pinellas County</u>		<u>Other</u>	<u>Total</u>
		<u>Government</u>	<u>School Board</u>		
2012	2.0000	4.8730	8.3850	2.8201	18.0780
2013	2.0000	5.0727	8.3020	2.9497	18.3244
2014	2.0000	5.2755	8.0600	3.0044	18.3399
2015	2.0000	5.3377	7.8410	2.9262	18.1049
2016	2.0000	5.3377	7.7700	2.9092	18.0169
2017	1.9300	5.3377	7.3180	2.9106	17.4963
2018	1.9300	5.2755	7.0090	2.9755	17.1900
2019	1.8326	5.2755	6.7270	2.9579	16.7930
2020	1.8326	5.2755	6.5840	2.9425	16.6346
2021	1.8326	5.2755	6.4270	2.9293	16.4644

**Source:** Pinellas County Tax Collector's Office.

**Schedule 7  
City of Indian Rocks Beach, Florida**

**PRINCIPAL PROPERTY TAXPAYERS**

**Current Year and Ten Years Ago**

		September 30, 2021			September 30, 2012		
		Taxable	Percent of Total Taxable		Taxable	Percent of Total Taxable	
Hotel	Gulfcoast Marina LTD	\$ 12,939,268	1.10%	1	\$ 8,050,896	0.88%	1
Condos	CR Clearwater LLC	\$ 12,074,404	1.03%	2			
Condos	Orion Beach Development LLC	\$ 6,019,971	0.51%	3	\$ 3,549,776	0.39%	3
Condos	Cameron Cove Resort	\$ 4,664,400	0.40%	4	\$ 3,130,800	0.34%	6
Single Family	Michael Savino	\$ 4,263,238	0.36%	5			
Condos	1900 1st LLC	\$ 4,090,000	0.35%	6			
Rental Units	David Wilkerson	\$ 3,828,818	0.33%	7	\$ 2,637,490	0.33%	8
Condos	Taylor Morrison	\$ 3,617,600	0.31%	8			
Restaurant	Crabby Bill's Seafood Inc	\$ 2,989,684	0.25%	9			
Single Family	16 Gulf Blvd LLC	\$ 2,979,629	0.25%	10			
	Totals	\$ 57,467,012	4.89%		\$ 17,368,962	1.93%	

**Source:** Pinellas County Property Appraiser's Office.

**Schedule 8  
City of Indian Rocks Beach, Florida**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Collections for the Fiscal Year of the Levy</u>		<u>Collections for Previous Years of Levy</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percent of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2012	\$ 1,481,363	\$1,444,099	97.5%	\$ -	\$1,444,099	97.5%
2013	1,485,615	1,433,488	96.5%	-	1,433,488	96.5%
2014	1,556,018	1,504,390	96.7%	35,271 *	1,539,661	98.9%
2015	1,671,824	1,616,600	96.7%	1,185	1,617,785	96.8%
2016	1,789,711	1,725,711	96.4%	2,572	1,728,283	96.6%
2017	1,892,450	1,827,256	96.6%	197	1,827,453	96.6%
2018	2,108,284	2,031,629	96.4%	1,430	2,033,059	96.4%
2019	2,149,806	2,081,285	96.8%	2,723	2,084,008	96.9%
2020	2,302,883	2,221,964	96.5%	470	2,222,434	96.5%
2021	2,445,210	2,360,414	96.5%	19,543	2,379,957	97.3%

Notes: \* Collections for Previous Years of Levy calculations started in FY 2014

Source: Pinellas County Tax Collector's Office.

**Schedule 9**  
**City of Indian Rocks Beach, Florida**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years

Fiscal Year	Governmental Activities Long-term Note Payable	Total Primary Government	Indian Rocks Beach Personal Income	Percentage of Personal Income	Per Capita
2012	\$ -	\$ -	\$ 172,597,932	0.00%	\$ -
2013	-	-	178,165,251	0.00%	-
2014	-	-	184,280,993	0.00%	-
2015	-	-	193,022,775	0.00%	-
2016	-	-	204,846,626	0.00%	-
2017	-	-	211,126,845	0.00%	-
2018	-	-	238,201,100	0.00%	-
2019	-	-	231,341,536	0.00%	-
2020	-	-	226,602,684	0.00%	-
2021	-	-	207,463,872	0.00%	-

**Sources:** Population data from University of Florida, Bureau of Economic and Business Research  
Data for personal income not available before 2002 or after 2005; therefore, was calculated based on CPI increase.

**Note:** Details regarding the City's outstanding debt can be found in the notes to the financial statements.

**Debt limitation:** There are no legal debt limits for Florida municipalities.

**Schedule 10  
City of Indian Rocks Beach, Florida**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

**September 30, 2021**

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<u><b>Taxing District</b></u>	<u><b>Net General Obligation Outstanding</b></u>	<u><b>Percentage Applicable to City Taxpayers (1)</b></u>	<u><b>Amount Applicable to City Taxpayers</b></u>
Pinellas County School Board	\$ 2,974,406	1.35%	\$ 40,290
Pinellas County Government	<u>12,438,692</u>	1.54%	<u>191,520</u>
Total Overlapping Debt	<u>\$ 15,413,098</u>		<u>\$ 231,810</u>

(1) Based on the City's total taxable assessed value as a percentage of Pinellas County's total taxable assessed value. The City is not responsible for the debt of the School Board. However, in the event of default, the taxpayers would be required to pay off the debt.

**Source:** Pinellas County School Board and Pinellas County Government.

**Schedule 11  
City of Indian Rocks Beach, Florida**

**DEMOGRAPHIC AND ECONOMIC STATISTICS**

**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Personal Income (2)</u>	<u>Personal Income (2)</u>	<u>Unemployment Rate (3)</u>
2012	4113	\$ 41,964	\$ 172,597,932	7.9%
2013	4179	42,635	178,165,251	6.2%
2014	4250	43,360	184,280,993	6.2%
2015	4203	45,925	193,022,775	5.7%
2016	4373	46,844	204,846,626	5.0%
2017	4380	48,202	211,126,845	3.7%
2018	4430	53,770	238,201,100	4.3%
2019	4432	52,198	231,341,536	3.4%
2020	4158	54,498	226,602,684	3.1%
2021	3696	56,132	207,463,872	4.4%

- Sources:**
- (1) The U.S. Census reported 5100 and 4100 for the years 2000 and 2010 respectively. The population numbers shown here reflect projections provided by the University of Florida.
  - (2) Bureau of Economic and Demographic Research. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System. The actual per capita personal income is for Pinellas County. The per capita figures are calculated by dividing total personal income (from sch.9) by population.
  - (3) Florida Agency for Workforce Innovation, Labor Market Statistics, Local Area Unemployment Statistics Program, in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics.

**Schedule 12  
City of Indian Rocks Beach, Florida**

**PRINCIPAL EMPLOYERS**

**Current Year and Nine Years Ago**

<u>Employer</u>	<u>September 30, 2021</u>			<u>September 30, 2012</u>		
	<u>Employees</u>	<u>Percent of Total City Employment (1)</u>	<u>Rank</u>	<u>Employees</u>	<u>Percent of Total City Employment(1)</u>	<u>Rank</u>
Crabby Bill's Seafood	160	16.8%	1	120	13.3%	1
Holiday Inn Harbourside	120	12.6%	2	112	12.4%	1
Guppy's on the Beach	60	6.3%	3	53	5.9%	3
PJ's Oyster bar	52	5.5%	4	44	4.0%	5
Slyce	50	5.3%	5	36	3.9%	9
Century 21 Beggins	50	5.3%	6	35	4.9%	4
JD's Restaurant	40	4.2%	7	42	3.0%	6
Keegan's	36	3.8%	8	27	4.7%	8
City of Indian Rocks Beach	24	2.5%	9	32	3.6%	7
Plumlee Realty	19	2.0%	10	20	2.2%	10
Total	<u>611</u>	<u>64.26%</u>		<u>521</u>	<u>57.89%</u>	

**Source:** Phone survey.

**(1)** Total employed estimated at 950 employees within the City.

**Schedule 13**

**City of Indian Rocks Beach, Florida**

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUND**

**Last Ten Fiscal Years**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>General Fund</b>										
Administration	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Devlmt.	3.63	3.63	3.63	4.13	4.00	4.00	4.00	3.60	3.60	1.70
Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Services	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20
Sub-total	21.55	21.55	21.55	22.05	21.00	21.00	21.00	20.00	17.20	15.70
<b>Solid Waste Fund</b>										
	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.50	7.80	7.80
<b>TOTAL</b>	<u>31.55</u>	<u>31.55</u>	<u>31.55</u>	<u>30.05</u>	<u>29.00</u>	<u>29.00</u>	<u>29.00</u>	<u>27.50</u>	<u>25.00</u>	<u>23.50</u>

**Schedule 14  
City of Indian Rocks Beach, Florida**

**OPERATING INDICATORS BY FUNCTION / PROGRAM**

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b><u>Building Inspections</u></b>										
Building permits issued (a)	736	706	788	779	846	928	1,024	1,014	540	0 *
<b><u>Public Works - Streets Division</u></b>										
Streets resurfaced (miles)	2	0	0	0	0	0	0	0	0	0
Streets new surface (miles)	0	0	0	1	1	1	1	1	1	1

**Schedule 15**  
**City of Indian Rocks Beach, Florida**

**CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM**

**Last Ten Fiscal Years**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b><u>Public Safety</u></b>										
Fire stations	1	1	1	1	1	1	1	1	1	1
Police stations	1	1	1	1	1	1	1	1	1	1
<b><u>Parks and Recreation</u></b>										
Park acreage	41	41	41	41	41	41	41	41	41	41
Number of community parks	9	9	9	9	9	9	9	9	9	9
<b><u>Wastewater</u></b>										
Sanitary sewers (miles)	22	22	22	22	22	22	22	22	22	22

**Source:** Various City Departments.



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements, as listed in the table of contents, of the City of Indian Rocks Beach, Florida (the “City”) as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 23, 2022.

**Internal Control over Financial Reporting**

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, grant agreements, and contracts, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the City in a separate letter dated March 23, 2022

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
March 23, 2022



## INDEPENDENT ACCOUNTANT'S REPORT

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

We have examined the compliance of the City of Indian Rocks Beach, Florida (the "City") with the requirements of Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

***MSL, P.A.***

Certified Public Accountants

Tampa, Florida  
March 23, 2022



## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

### Report on the Financial Statements

We have audited the basic financial statements of the City of Indian Rocks Beach, Florida (the "City") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 23, 2022.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

### Other Reporting Requirements

We have also issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in these reports, which are dated March 23, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with the preceding audit, there were no findings or recommendations.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

### Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require that we apply appropriate procedures and report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Honorable Mayor and  
Members of the City Commission  
Indian Rocks Beach, Florida

**Financial Condition and Management (Continued)**

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management’s responsibility to monitor the City’s financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor, City Commission, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
March 23, 2022

**AGENDA ITEM NO. 6  
PUBLIC HEARINGS:**

**BOA CASE NO. 2022-05  
799 EAST GULF BOULEVARD**



**Sec. 2-152. Variances.**

*(a) Generally; criteria for granting variances from the terms of subpart B.*

(1) The Board of Adjustments and Appeals shall make recommendations on and the City Commission shall decide variance applications will not be contrary to the public interest, where, owing to special conditions, a literal enforcement of the provisions of subpart B will result in unnecessary and undue hardship. In order to recommend or decide any variance from the terms of subpart B, the Board or the City Commission shall consider each of the following:

- a. Special conditions and circumstances exist which are peculiar to the land, structure or building involved and which are not applicable to other lands, structures or buildings in the same zoning district. *The duplex was built in 2005 and the lot was illegally subdivided in 2005 causing the lots to be non-conforming limiting the width of the lot.*
- b. The special conditions and circumstances do not result from the actions of the applicant. *The applicant did not create any special conditions or circumstances.*
- c. Granting the variance will not confer on the applicant any special privilege that is denied by subpart B to other lands, structures or buildings in the same zoning district. *Granting the variance would confer special privileges to the applicant.*
- d. Literal interpretation of the provisions of subpart B would deprive other properties in the same zoning district under the terms of subpart B and would work unnecessary and undue hardship upon the applicant. *The approval of this variance request would not deprive other owners of use and enjoyment of their properties.*
- e. The variance granted is the minimum variance that will make possible the reasonable use of the land, structure or building. *This is the minimum variance to allow the owner to construct the pool as proposed.*
- f. The granting of the variance will be in harmony with the general intent and purpose of subpart B, and such variance will not be injurious to the area involved or be otherwise detrimental to the public welfare. *Granting the variance will not be in harmony with the general intent and purpose of subpart B.*

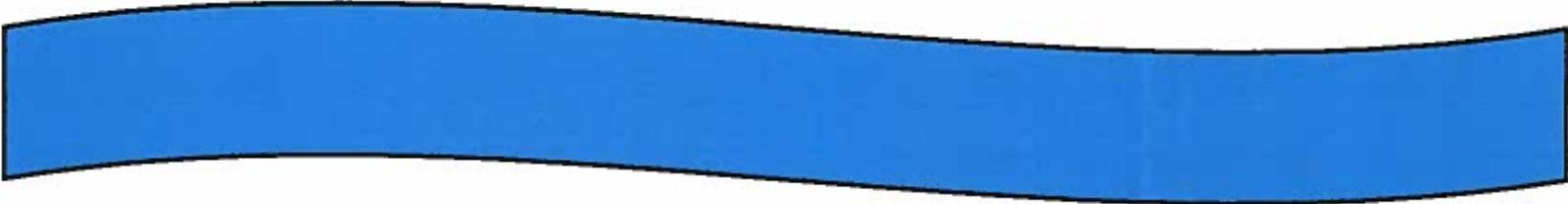
**PUBLIC NOTICE:** A 15-day notice was mailed by first class mail to the property owners within 150 feet in any direction of the subject property and posted on subject property on March 28, 2022, pursuant to Section 2-149, of the Code of Ordinances.

**CORRESPONDENCE RECEIVED:** An opposition letter from Karl Balducci, 805 East Gulf Boulevard, and a letter of support from Andrew M. Quinn, 801 East Gulf Boulevard (adjacent neighbor).

**LEGAL NOTICE:** A legal notice was published in the March 30, 2022, of the St. Pete Time Section of the Tampa Bay Times, for public hearing that has been scheduled on April 12, 2022, for BOA Case No. 2022-05.

**MOTION:**

I move to **APPROVE/DENY BOA CASE 2022-05:** Variance request from Section 110-344(3)(f)(3)(i) of the Code of Ordinances, to encroach 5 feet in to the north 8-foot yard setback resulting in a north side yard setback of 3 feet, for the installation of a swimming pool, on property located at 799 East Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as a portion of Lot 25, La Hacienda Replat, according to the plat thereof recorded in Plat Book 39, Pages 1 and 2, Public Records of Pinellas County, Florida, formerly La Hacienda Subdivision recorded in Plat Book 36, Pages 73 and 74. Parcel #12-30-14-47412-000-0251.



**799 E. Gulf Blvd.  
BOA CASE NO. 2022-05**



**BOA CASE 2022-05:** Variance request from Section 110-344(5) to allow a variance of 5 feet in to the north 8 foot yard setback resulting in a north side yard setback of 3 feet to allow for the installation of a swimming pool for property located at 799 E. Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as a portion of Lot Twenty-Five (25), LA HACIENDA REPLAT, according to the plat thereof recorded in Plat Book 39, Pages 1 and 2, Public Records of Pinellas County, Florida, formerly LA HACIENDA SUBDIVISION recorded in Plat Book 36, Pages 73 and 74.



# 799 E. Gulf Blvd

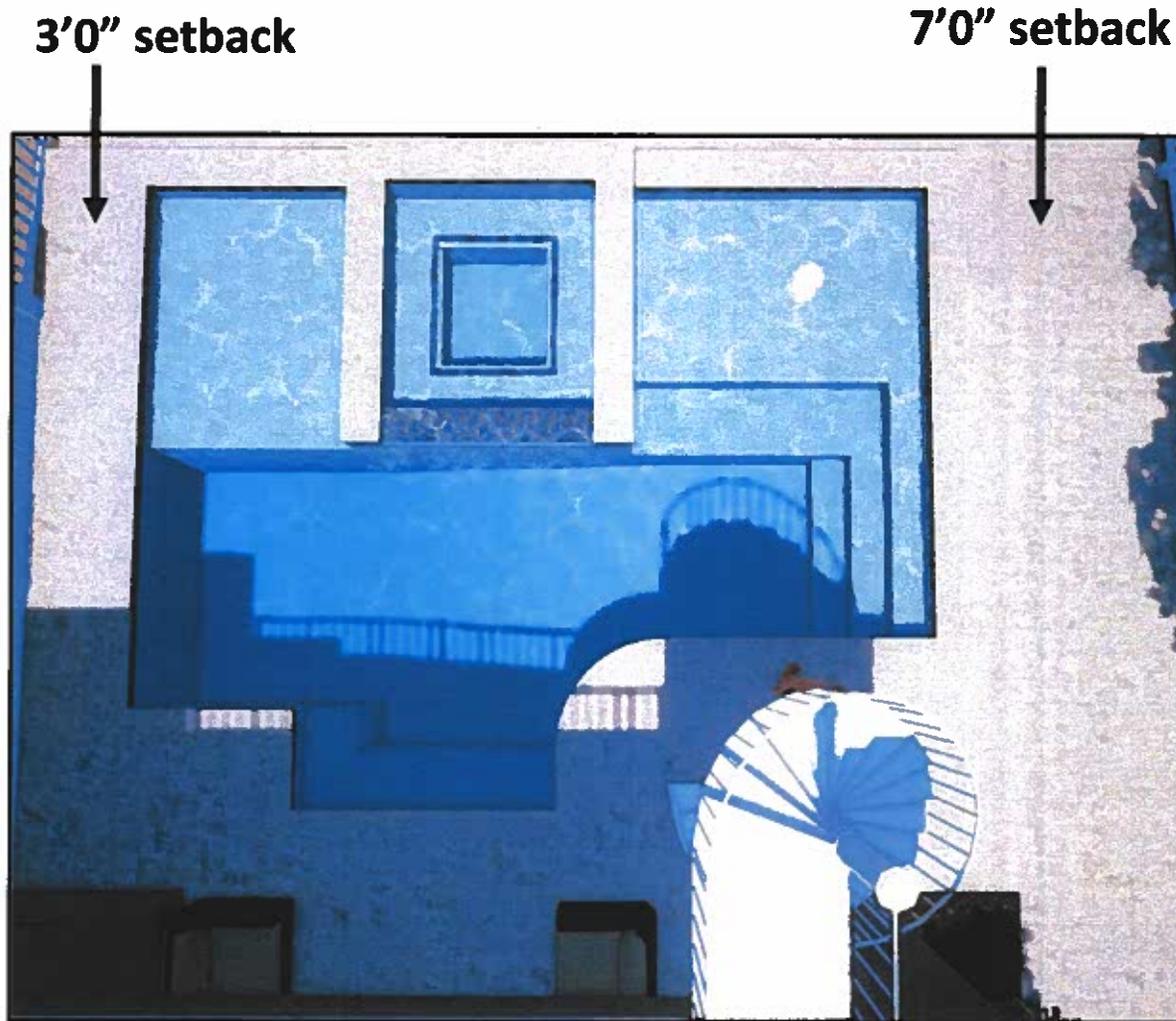


# 799 E. Gulf Blvd

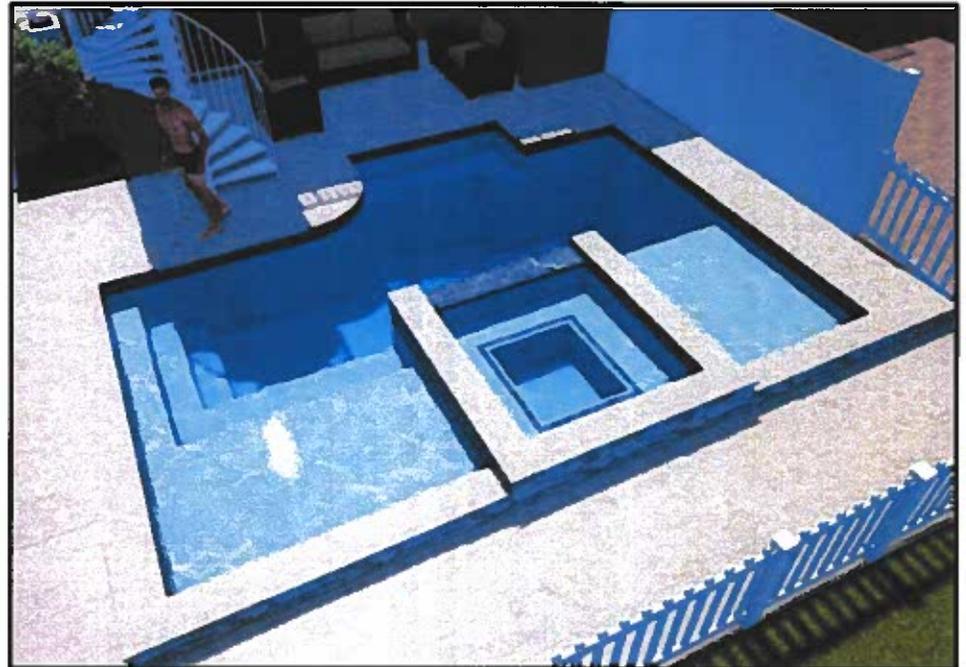




# 799 E. Gulf Blvd



# 799 E. Gulf Blvd



4/4/22

RE: BOA CASE NO. 2022-05

I, Karl Balducci, am in opposition to  
799 E. Gulf Blvd request for variance to  
encroach into setback on this otherwise  
non-conforming SVR property.

Karl Balducci



805 E Gulf Blvd.



Agenda Item # 6A- BOA Case 2022-05  
Date of Meeting 4-12-2022 CCM

1/3/22

RE: 799 E. Gulf Blvd variance for pool

To Whom it may Concern:

I am ~~opposed~~ to this variance request. I have spoken to several residents in the affected party radius and we all agree that a pool at a short term vacation residence would create a noise concern that would be an acute and chronic problem. This house has a history already of being a host for STUR.

This property is already a non conforming property and I don't want this concern to be compounded

Karl Balducci



owner 805 E. Gulf Blvd

**February 8, 2022**

**Andrew M. Quinn  
801 East Gulf Blvd  
Indian Rocks Beach, FL 33785**

**Reference: BOA Case No. 2022-05**

**To: City Commission of the City of Indian Rocks Beach, Pinellas County, Florida**

**Sirs:**

**The undersigned is the property owner immediately adjacent to the property seeking a variance as outlined in referenced case. As such, I am not opposed to the variance, as requested. It is my understanding that, if the variance is approved, a somewhat larger pool can be built on the property than if the variance is declined. My lack of opposition to the variance in no way reflects my position regarding the actual building of a pool on Referenced property.**

**Please contact me should you have any questions or concerns.**

**Sincerely,**

  
**Andrew M. Quinn  
813-295-0623**

**MINUTES — MARCH 15, 2022  
CITY OF INDIAN ROCKS BEACH  
BOARD OF ADJUSTMENTS AND APPEALS**

---

The Regular Meeting of the Indian Rocks Beach Board of Adjustments and Appeals was held on **TUESDAY, MARCH 15, 2022**, at 6:00 p.m., in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida.

1. **CALL TO ORDER.** Chair DeVore called the meeting to order at 6:02 p.m.

2. **ROLL CALL:**

**PRESENT:** Chair Stewart DeVore, Vice-Chair David Watt, Board Member Rick Alvarez, Board Member Michael A. Campbell, and Board Member Jim Labadie.

**OTHERS PRESENT:** City Attorney Randy Mora, Planning Consultant Hetty C. Harmon, AICP, and City Clerk Deanne B. O'Reilly, MMC.

**ABSENT:** 1<sup>st</sup> Alternate Board Member Karen O'Donnell

**VACANT POSITION:** 2<sup>nd</sup> Alternate Board Member.

*(To provide continuity for research, items are listed in agenda order although not necessarily discussed in that order.)*

City Attorney Mora stated that each of the cases the Board will be considering tonight are quasi-judicial proceedings, not legislative. In a quasi-judicial capacity, the Board is not making the law, but rather applying the law to establish criteria and guidance in the City Code based on the competent, substantial evidence the Board receives this evening.

3. **APPROVAL OF MINUTES:           JANUARY 18, 2022**

**MOTION MADE BY MEMBER ALVAREZ, SECONDED BY MEMBER LABADIE, TO APPROVE THE JANUARY 18, 2022 MINUTES AS SUBMITTED. UNANIMOUS APPROVAL BY ACCLAMATION.**

4. **BOA CASE NO. 2022-05 — 799 EAST GULF BOULEVARD (REVISED)**

**Owner/Applicant:           Rory Burton**

**Agent/Representative:   Wess Ripley**

**Subject Location:         799 East Gulf Boulevard**

**Legal Description:         A portion of Lot 25, La Hacienda Replat, according to the plat thereof recorded in Plat Book 39, Pages 1 and 2, Public Records of Pinellas County, Florida, formerly La Hacienda Subdivision recorded in Plat Book 36, Pages 73 and 74.**

**Parcel #:                     12-30-14-47412-000-0251**

**Variance Request:**

**Variance request to Section 110-344(5) of the Code of Ordinances to encroach 5 feet into the north 8 foot side yard setback, resulting in a north side yard setback of 3 feet, for the installation of a swimming pool, on property located at 799 East Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as a portion of Lot 25, La Hacienda Replat, according to the plat thereof recorded in Plat Book 39, Pages 1 and 2, Public Records of Pinellas County, Florida, formerly La Hacienda Subdivision recorded in Plat Book 36, Pages 73 and 74.**

*[Beginning of Staff Report]*

**SUBJECT — BOA CASE NO. 2022-05/799 EAST GULF BOULEVARD:** Variance request from Section 110-344(5) of the Code of Ordinances to encroach 5 feet in to the north 8-foot yard setback resulting in a north side yard setback of 3 feet, for the installation of a swimming pool, on property located at 799 East Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as a portion of Lot 25, La Hacienda Replat, according to the plat thereof recorded in Plat Book 39, Pages 1 and 2, Public Records of Pinellas County, Florida, formerly La Hacienda Subdivision recorded in Plat Book 36, Pages 73 and 74. Parcel #12-30-14-47412-000-0251

**STAFF RECOMMENDATION:** Based on the variance review criteria of Section 2-152, staff recommends denial of the request.

**OWNER:** Rory Burton  
**PROPERTY LOCATION:** 799 E Gulf Boulevard  
**ZONING:** RM-2- Medium Density Residential

Direction	Existing Use	Zoning Category
North	Residential	RM-2
East	Intracoastal	N/A
South	Residential	RM-2
West	Residential	RM-2

**BACKGROUND:**

The applicant is requesting variance for the north side yard setback for the installation of a swimming pool. They are requesting the pool encroach 5 feet into the north 8 foot side yard setback leaving a setback of 3 feet.

**Sec. 2-152. Variances.**

(a) *Generally; criteria for granting variances from the terms of subpart B.*

(1) The Board of Adjustments and Appeals shall make recommendations on and the City Commission shall decide variance applications will not be contrary to the public interest, where, owing to special conditions, a literal enforcement of the provisions of subpart B will result in unnecessary and undue hardship. In order to recommend or decide any variance from the terms of subpart B, the Board or the City Commission shall consider each of the following:

- a. Special conditions and circumstances exist which are peculiar to the land, structure or building involved and which are not applicable to other lands, structures or buildings in the same zoning district. *The duplex was built in 2005 and the lot was illegally subdivided in 2005 causing the lots to be non-conforming limiting the width of the lot.*
- b. The special conditions and circumstances do not result from the actions of the applicant. *The applicant did not create any special conditions or circumstances.*
- c. Granting the variance will not confer on the applicant any special privilege that is denied by subpart B to other lands, structures or buildings in the same zoning district. *Granting the variance would confer special privileges to the applicant.*
- d. Literal interpretation of the provisions of subpart B would deprive other properties in the same zoning district under the terms of subpart B and would work unnecessary and undue hardship upon the applicant. *The approval of this variance request would not deprive other owners of use and enjoyment of their properties.*
- e. The variance granted is the minimum variance that will make possible the reasonable use of the land, structure or building. *This is the minimum variance to allow the owner to construct the pool as proposed.*
- f. The granting of the variance will be in harmony with the general intent and purpose of subpart B, and such variance will not be injurious to the area involved or be otherwise detrimental to the public welfare. *Granting the variance will not be in harmony with the general intent and purpose of subpart B.*

**PUBLIC NOTICE:** A 15-day notice was mailed by first class mail to the property owners within 150 feet in any direction of the subject property and posted on subject property on February 28, 2022, pursuant to Section 2-149, of the Code of Ordinances.

**CORRESPONDENCE RECEIVED:** An opposition letter from Karl Balducci, 805 East Gulf Boulevard, and a letter of support from Andrew M. Quinn, 801 East Gulf Boulevard (adjacent neighbor).

*[End of Staff Report.]*

City Attorney Mora read by title only Agenda Item No. 4, BOA Case No. 2022-05, 799 East Gulf Boulevard.

City Attorney Mora inquired of the members if they had any ex-parte communications with the applicant or their agent in advance tonight concerning the application before them. All members have responded in the negative.

City Attorney Mora inquired of the members if they had conducted a site visit for the limited purpose of evaluating the application that they are considering this evening. All having members have responded in the negative.

City Attorney Mora duly swore in all persons planning to give testimony during the quasi-judicial proceeding.

Planning Consultant Harmon presented the Agenda Item, BOA Case No. 2022-05, 799 East Gulf Boulevard.

Planning Consultant Harmon stated BOA Case No. 2022-05 was before the Board on January 18, 2022. (The original variance requests were from Section 110-344(3)(f)(3)(i) of the Code of Ordinances to encroach 2 feet into the south 7-foot 6-inch side yard setback and 5 feet into the north 7-foot 6-inch side yard setback, resulting in a south side yard setback of 5 feet 6 inches and a north side yard setback of 2 feet 6 inches, for the installation of a swimming pool.) She stated the Board unanimously recommended denial of the original variance request to the City Commission. However, between the BOA Meeting and City Commission Meeting, the applicant amended his plan requesting only one variance on the north side. (Revised variance request from Section 110-344(5) of the Code of Ordinances to encroach 5 feet into the north 8-foot yard setback resulting in a north side yard setback of 3 feet, for the installation of a swimming pool.)

Planning Consultant Harmon stated during the February 8, 2022 City Commission Meeting, the revised plan was submitted and discussed by the City Commission. She noted that the City did not advertise the revised plan, nor the surrounding neighbors were not aware of the revised plan.

Planning Consultant Harmon stated that the City Commission tabled and referred BOA Case No. 2022-05 back to the BOA because the newly submitted plan materially changed the relief sought.

Planning Consultant Harmon stated the applicant revised his plan and is now requesting a variance to encroach 5 feet into the 8-foot north side setback to install a swimming pool, which leaves a 3-foot setback.

Planning Consultant Harmon stated the property is a legal non-conforming duplex, and the encroachment would affect the adjacent unit, which the City has received a letter of support from. She stated a shared-wall agreement states both property owners have to sign off on any improvements to the duplex.

Planning Consultant Harmon made a PowerPoint Presentation to the Board consisting of aerial views of the property and proposed site plans.

Planning Consultant Harmon asked if any members wanted to see the original variance request. To which Vice Chair Watt said he would.

Planning Consultant Harmon stated the original request was for variances from Section 110-344(3)(f)(3)(i) of the Code of Ordinances to encroach 2 feet into the south 7-foot 6-inch side yard setback and 5 feet into the north 7-foot 6-inch side yard setback, resulting in a south side yard setback of 5 feet 6 inches and a north side yard setback of 2 feet 6 inches, for the installation of a swimming pool.

Planning Consultant Harmon stated the applicant is now requesting to encroach 5 feet into the north 8-foot yard setback resulting in a north side yard setback of 3 feet to install a swimming pool. The applicant is reducing the size of the pool.

Vice-Chair Watt asked if the applicant meets all other setbacks, such as the rear yard setback.

Planning Consultant Harmon stated property owners can go as close as they want to the seawall as long as they get a letter from a professional engineer registered in Florida saying that the proposed swimming pool will not affect the integrity or functioning of the seawall under the most adverse conditions.

Planning Consultant Harmon recommended denial on this BOA Case because the swimming pool does not meet the setbacks.

Vice-Chair Watt stated with a duplex, the internal property line acts the same as a property line that would border another property.

Planning Consultant Harmon stated that this is being treated because a lot split was done on this piece of property. There are different parcel numbers on those two lots.

Vice-Chair Watt stated it is technically a lot split.

Member Campbell asked if this is a non-conforming parcel and there is nothing that the City can do or intends to do about that aspect of things.

Planning Consultant Harmon stated that was correct.

Planning Consultant Harmon stated this is a newer non-conforming, but many of the houses built in the 50s, 60s, and early 70s were all non-conforming because of their setbacks.

Member Campbell stated very few of them are non-conforming in this particular way.

Planning Consultant Harmon responded exactly.

Vice-Chair Watt asked what non-conforming is?

Planning Consultant Harmon stated that means the building does not meet the setbacks.

City Attorney Mora stated there are different ways for a property to be non-conforming. Non-conforming describes that it is outside of compliance or alignment with the property. It could be that a structure is too close to a property line, or there are minimum lot sizes in most municipal codes. A non-conformity is something that is not in alignment with the law but existed before the law was made.

City Attorney Mora stated for various administrative reasons, the Board does not need to go into for purposes of what the Board is considering this non-conformity happened later in time. As a result, the setbacks are an issue for the pool. The Board is considering whether the variance sought for those setbacks is appropriate.

Member Campbell stated his question to the City Attorney: Is there any way for a zero lot line house in Indian Rocks Beach to conform? Could they make the duplex into a condominium? The reason why it makes a difference to him is that if the City allowed it to happen and allows it still to happen, the applicant should be able to get the full use of their yard that is why he is belaboring it.

City Attorney Mora stated non-conformities are eliminated through one of four means. Attrition or abatements, acts of God, obsolescence, and code amendments/revisions.

City Attorney Mora stated none of those would be at issue here. There is not an enforcement mechanism, the City is not going to compel this structure to be torn down. There are various reasons, especially so many years after the structure was approved, that it may not be appropriate or perhaps the best use of the City resources for legal reasons. But be as it may, the property exists as it is now, there is no proposal to destroy any of the structures there or somehow invalidate the separate parcels on which people have paid taxes for years.

City Attorney Mora stated the Board is being asked to consider this application with the property as it exists at the time of application.

**Wess Ripley, 2340 126th Drive W., Parrish, Florida, representing the applicant,** stated the Board's concern was getting closer to the seawall and changing the shape of the pool. On the proposed plan, the blue lines coming down from the top are the actual cables for

the deadmen there, so the only deep end is the narrow band by the house. The pool cannot be rotated because of the deadmen. A sun-shelf can only be over the deadmen, limiting how far the pool can go toward the seawall. He stated the only option was to go to the shared-wall.

Vice-Chair Watt stated people have designed pools before where the pool itself becomes a part of the deadman anchor if he is not mistaken.

Mr. Ripley stated he was not sure. The marine engineer told him there has to be an actual slip sheet between the two so they are not attached. The marine engineer recommended a gap.

Chair DeVore stated it had been his experience that there could be a beam placed as a part of the pool to get to that infinity-type of the pool.

It was noted, for the record, that no one was present to speak at this public meeting.

Member Campbell stated if there is no issue of public safety for fire or access and if the City is going to let it exist, then the applicant is entitled to reasonable use of their property.

Chair DeVore stated he is looking at this case as more of a non-conforming property and the City Code states that the City should not make properties more non-conforming.

Vice-Chair Watt stated this case could be tricky because of the setbacks for outside boundaries of the entire property, but the internal setback line is not. He said in some way, it would not affect the outer properties. He stated this is a considerable encroachment on the adjacent unit.

**MOTION MADE BY VICE CHAIR WATT, SECONDED BY MEMBER LABADIE, TO RECOMMEND DENIAL TO THE CITY COMMISSION ON BOA CASE NO. 2022-05, 799 EAST GULF BOULEVARD. VARIANCE REQUEST FROM SECTION 110-344(5) OF THE CODE OF ORDINANCES TO ENCROACH 5 FEET IN TO THE NORTH 8-FOOT YARD SETBACK RESULTING IN A NORTH SIDE YARD SETBACK OF 3 FEET, FOR THE INSTALLATION OF A SWIMMING POOL, ON PROPERTY LOCATED AT 799 EAST GULF BOULEVARD, INDIAN ROCKS BEACH, FLORIDA, AND LEGALLY DESCRIBED AS A PORTION OF LOT 25, LA HACIENDA REPLAT, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 39, PAGES 1 AND 2, PUBLIC RECORDS OF PINELLAS COUNTY, FLORIDA, FORMERLY LA HACIENDA SUBDIVISION RECORDED IN PLAT BOOK 36, PAGES 73 AND 74. PARCEL #12-30-14-47412-000-0251**

**ROLL CALL VOTE:**

**AYES: ALVAREZ, WATT, LABADIE, DEVORE**

**NAYS: CAMPBELL**

**MOTION TO RECOMMEND DENIAL TO THE CITY COMMISSION WAS APPROVED BY A VOTE OF 4 TO 1.**

**5. OTHER BUSINESS.**

City Clerk O'Reilly advised that there would be a Board of Adjustments and Appeals Meeting on Tuesday, April 19, 2022 at 6:00 p.m.

Member Alvarez stated, for the record, that he would be unable to attend the April meeting.

**6. ADJOURNMENT.**

***MOTION MADE BY MEMBER ALVAREZ, SECONDED BY MEMBER LABADIE, TO ADJOURN THE MEETING AT 6:23 P.M. UNANIMOUS APPROVAL BY ACCLAMATION.***

April 19, 2022  
Date Approved

\_\_\_\_\_  
Stewart DeVore, Chair

/dor

## APPLICATION FOR VARIANCE

### CITY OF INDIAN ROCKS BEACH PLANNING AND ZONING DEPARTMENT

Enquiries: Tel: (727) 517-0404 Fax: (727) 596-4759

Web: <http://www.indian-rocks-beach.com/>

Address: 1507 Bay Palm Boulevard, Indian Rocks Beach, FL 33785

For Office Use Only

Application No.

2022-05 REVISED

Date Received

02-15-2022

#### APPLICANT

Name:

Address:

City:

Zip Code:

Tel:

Fax:

Mobile:

Email:

#### AGENT/REPRESENTATIVE

Name:

Company:

Address:

City:

Zip Code:

Tel:

Fax:

Mobile:

Email:

#### SITE DETAILS

Address:

Parcel ID:

City:

Zip Code:

Legal Description:

Zoning:

Future Land Use:

Size:

**SITE DETAILS CONTINUED...**

Does applicant own any property contiguous to the subject property?  Yes  No

If yes, provide address and legal description:

Have previous applications been filed for this property?  Yes  No

If yes, describe:

Has a certificate of occupancy or completion been refused?  Yes  No

If yes, describe:

Does any other person have ownership or interest in the property?  Yes  No

If yes, is ownership or interest contingent or absolute:

Is there an existing contract for sale on the property?  Yes  No

If yes, list all parties on the contract:

Is contract conditional or absolute?  Conditional  Absolute

Are there options to purchase?  Yes  No

**VARIANCE REQUEST**

<u>Regulation</u>	<u>Required</u>	<u>Proposed</u>	<u>Total Requested</u>
Gulf-front setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bay-front setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Alley setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>

**VARIANCE REQUEST CONTINUED...**

<u>Regulation</u>	<u>Required</u>	<u>Proposed</u>	<u>Total Requested</u>
Rear-no alley setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rear-north/south street (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street-front setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Side-one/both setback (feet):	7' min/15' comb	3' min/10' comb	3' min/10' comb
Minimum green space (%):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Habitable stories (#):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Minimum lot size (sq. ft.):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Building height (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Off-street parking (spaces):	<input type="text"/>	<input type="text"/>	<input type="text"/>
ISR (%):	<input type="text"/>	<input type="text"/>	<input type="text"/>
FAR (%):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dock length (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dock width (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signage (#):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Accessory structure (sq. ft.):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Accessory structure height (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lot size (sq. ft.):	<input type="text"/>	<input type="text"/>	<input type="text"/>

\* The request is to extend 5' into the 8' setback on the north side yard.

Other:

What is the proposed use of the property?

Residential home.

Residential home.

## HARDSHIP

A variance is granted on the basis of evidence being presented that justifies an undue and unnecessary hardship upon the applicant; a hardship that prevents reasonable use of the property. The following criteria, set forth in Code Section 2-152, Variances, will be used to evaluate the request for variance in order to determine if a hardship is present and if the variance will impact the overall public welfare.

Special conditions and circumstances exist which are peculiar to the land, structure or building involved and which are not applicable to other lands, structures or buildings in the same zoning district:

The developer, who subdivided the lot, built the 2-unit town home with a shared party wall. This created a non-conforming lot situation which the current owner was not aware of. Current owner intends to build a pool in the backyard, but the current lot side setbacks significantly restrict the space available for the proposed pool when it was originally planned to extend much closer to the shared party wall line as allowed per Declaration of Covenants Article VI - Use Restrictions, Sec. 14 Swimming Pools: states that "It shall not be required that the Pool meet the setback requirement from the common Lot Line. In the event the Owner intending to install a pool seeks a variance the other Owner shall not object to such variance but shall consent in writing to such variance."

Special conditions and circumstances do not result from the actions of the applicant:

Due to the limited width of the lot shared with the adjacent property on a shared party wall, the homeowner does not have full proper use of the property. Without a variance to extend closer to both side property lines creates an undue hardship is created in not having the width required to build a pool.

Granting this variance will not confer on the applicant any special privilege that is denied by the chapter to other lands, structures or buildings in the same zoning district:

The literal interpretation of the provisions of Subpart B, Code Sections 78 through 110, would deprive other properties in the same zoning district under the terms of Subpart B and would work unnecessary and undue hardship upon the applicant:

## **HARDSHIP CONTINUED...**

The variance granted is the minimum that will make possible the reasonable use of the land, structure or building:

The requested variance is to build the pool 3ft from the water's edge to the shared party wall( north property line) as opposed to 8ft off property line. Maintaining the min 7ft from the water's edge to the south side property line does not affect the opposite side setback requirement. Engineering has already approved the distance and location from the seawall as designed.

The granting of the variance will be in harmony with the general intent and purpose of Subpart B and such variance will not be injurious to the area involved or be otherwise detrimental to the public welfare:

Granting of this variance will not be injurious to the area involved or be otherwise detrimental to the public welfare. The only adjacent property that is affected by this variance is on the shared party wall. That property owner has written and submitted a letter of approval.

I (we) believe the Board of Adjustment and Appeals and the City Commission should grant this application because:

The restrictive nature of the setbacks in conjunction with the shared party wall severely limit the usable lot width, and thus the available depth and size of the pool, so as to make the construction of a pool impractical and would place undue hardship upon the applicant.

**AGENT OF RECORD**

Date: 12-13-21

I, Rory Burton do hereby designate and appoint Wess Ripley as my agent of record for the purposes of representing me during the Planning and Zoning Department's review process of my application. My agent of record is hereby vested with authority to make any representations, agreements or promises, which are necessary or desirable in conjunction with the review process. My agent of record is authorized to accept or reject any conditions imposed by any reviewing board or entity.

Name: Rory Burton Signature: [Handwritten Signature]

My agent of record may be contacted at:

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City/State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Before me this date personally appeared:

Name: Rory J Burton

Signature: [Handwritten Signature]

Personally known/Form of Identification Drivers License

Who, being first duly sworn, deposes and attests that the above is a true and correct certification.

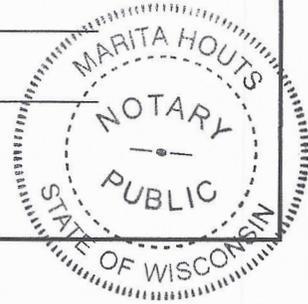
Sworn to and subscribed before me this: Day: 13 Month: December, 2021

Notary Public State of ~~Florida~~ Wisconsin at Large: [Handwritten Signature]

Notary Public Commission Expiration: 2/17/24

~~State of Florida~~ state of Wisconsin

County: ~~Pinellas~~  
Winnebago



**CERTIFICATION**

Date: 12-13-21

I hereby certify that I have read and understand the contents of this application, and that this application together with supplemental data and information, is a true representation of the facts related to the request; that this application is filed with my approval, as owner, evidenced by my signature appearing below.

It is hereby acknowledged that the filing of this application does not constitute automatic approval of the request. Further, if the request is approved, I will obtain all necessary permits and comply with all applicable orders, codes, conditions and regulations pertaining to the use of the property.

I hereby grant authorization to any city official to inspect, as reasonable times, the site of the request.

Before me this date personally appeared:

Name: Rory Burton

Signature: [Handwritten Signature]

Personally known/Form of Identification Drivers License

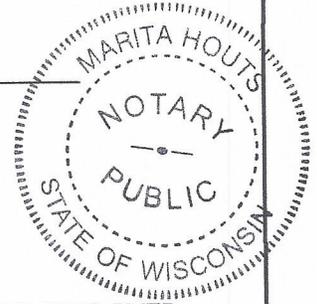
Who, being first duly sworn, deposes and attests that the above is a true and correct certification.

Sworn to and subscribed before me this: Day: 13 Month: December, 20 21

Notary Public State of ~~Florida~~ Wisconsin at Large: [Handwritten Signature]

Notary Public Commission Expiration: 2/17/24

State of ~~Florida~~ Wisconsin  
County: ~~Pinellas~~ Winnebago



APPLICATIONS FILED BY CORPORATIONS MUST BEAR THE SEAL OF THE CORPORATION OVER THE SIGNATURE OF AN OFFICER AUTHORIZED TO ACT ON BEHALF OF THE CORPORATION.

**AGENDA ITEM NO. 6B  
PUBLIC HEARING**

**ABT CASE NO. 16-2022  
125 Gulf Blvd Restaurant, LLC  
d/b/a JD's Restaurant & Lounge  
125 Gulf Boulevard  
4COP-SFS**

**CITY OF INDIAN ROCKS BEACH  
CITY COMMISSION AGENDA MEMORANDUM**

**FOR MEETING OF:** April 12, 2022

**AGENDA ITEM:** 6B

**SUBMITTED BY:** Deanne B. O'Reilly, City Clerk, MMCDOR

**APPROVED BY:** Brently Gregg Mims, City Manager 

**SUBJECT: ABT CASE NO. 16-2021 — 125 GULF BOULEVARD  
125 GULF BLVD RESTAURANT, LLC  
A/K/A JD'S RESTAURANT & LOUNGE**

Matt Loder, Sr., dba 125 Gulf Blvd Restaurant, LLC, has requested a 4COP-SFS (*Beer; Wine; Liquor. By the drink for consumption on premises or in a sealed container meeting the requirements of s. 561.20(2)(a)4, F.S., for consumption off premises*) for the establishment JD's Restaurant & Lounge, located at 125 Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as Indian Beach Beach, Block 4, Lots 1, 2, and 3.

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**BACKGROUND:**

Alcoholic Beverage Use Designations are governed by Chapter 6, Alcoholic Beverages.

All alcoholic beverage licenses are under the control of the State of Florida, Division of Alcohol Beverages and Tobacco. However, municipalities have the right to enact ordinances regulating the hours of business and location of place of business and prescribing sanitary regulations thereof, of any license under the State Beverage Law within the county or corporate limits of such municipality. [F.S. 562.45(2)(a)]

On March 15, 2022, Matt Loder, Sr. submitted a 4COP-SFS Alcoholic Beverage Designation Application (*Beer; Wine; Liquor. By the drink for consumption on-premises or in a sealed container meeting the requirements of s. 561.20(2)(a)4, F.S., for consumption off-premises*) for the establishment J.D.'s Restaurant & Lounge, located at 125 Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as Indian Beach Beach, Block 4, Lots 1, 2, and 3 pursuant to Code Section 6-32(e).

Code Section 6-32 Alcoholic Beverage Use Designations are approved for a specific property location and a specific application. Any change in ownership of the establishment will require filing a new application and approval by the City Commission.

**ANALYSIS:**

In February 2022, JD's Restaurant and Lounge was sold to 125 Gulf Blvd Restaurant, LLC (the Loder family) by the Downing family.

J.D.'s Restaurant & Lounge is located in the B-Business District. The surrounding zoning on the north and south sides is zoned B-Business, and the property on the west side of Gulf Boulevard is zoned CT-Commercial Tourist.

The Planning Consultant has determined that the Alcoholic Beverage Application for 125 Gulf Blvd Restaurant, LLC, dba JD's Restaurant & Lounge complies with Chapter 6, Alcoholic Beverages, and Chapter 110, Zoning.

On March 30, 2022, the Pinellas County Sheriff's Office reviewed its file for Matt Loder, Sr., and determined there are no responsive public records. No criminal record checks were conducted for the Florida Department of Law Enforcement, other states, or the FBI.

Section 6-33, Authority of City Commission to designate locations, empowers the City Commission to designate the location and classification and to place reasonable restrictions which are deemed appropriate such as repeated or intermittent nuisance activity and/or unlawful noise levels originating from the establishment of the parking area may result in the revocation of the alcoholic beverage designation.

**PUBLIC NOTIFICATION:** A public meeting notice was mailed by first-class mail to the property owners within 150 feet in any direction of the subject property and posted on the property on March 28, 2022, per Code Section 2-149.

A legal notice was published in the March 30, 2022-edition, of the St. Pete Times Section of the Tampa Bay Times, for a public hearing that has been scheduled on April 12, 2022, for ABT Case No. 16-2022.

**MOTION:**

I move to **APPROVE/DENY** a request for an Alcoholic Beverage Use Designation of 4COP-SFS, (Beer; Wine; Liquor. By the drink for consumption on-premises or in a sealed container meeting the requirements of s. 561.20(2)(a)4, F.S., for consumption off-premises) to 125 Gulf Blvd Restaurant, LLC, dba JD's Restaurant & Lounge, located at 125 Gulf Boulevard, Indian Rocks Beach, Florida, and legally described as Indian Beach Beach, Block 4, Lots 1, 2, and 3 with the following stipulation: **Repeated or intermittent nuisance activity and/or unlawful noise levels originating from the establishment of the parking area may result in the revocation of the alcoholic beverage designation.**

/DOR



CITY OF INDIAN ROCKS BEACH
ALCOHOLIC BEVERAGE DESIGNATION APPLICATION

DATE: 03/15/22

APPLICANT'S NAME: Matthew Loder Sr

ADDRESS: 7755 133rd St N. Seminole FL 33776

PHONE NO.: 727 580 4449

CELL PHONE:

E-MAIL: Matt@crabbybills.com

DATE OF BIRTH: 07/07/64

DRIVER'S LICENSE NO.:

ESTABLISHMENT NAME: JD's Restaurant & Lounge

ADDRESS: 125 Gulf Blvd Indian Rocks Beach FL 33785

PHONE NO.: 727-595-1320

WEBSITE: www.jdsrestaurant.com

LEGAL DESCRIPTION: Full Service Restaurant
Indian Rocks Beach, BLK 4, Lots 1, 2, and 3

PARCEL ID#: 12-30-14-42852-004-0010

BEVERAGE DESIGNATION REQUESTED: 4COP - SFS

AFFIDAVIT

I, Joyce Ostrander, hereby swear and affirm that the above information is true and correct.

[Signature]
Affiant

State of Florida
County of Pinellas

SWORN TO AND SUBSCRIBED before me on this 15 day of March 2022, by Matthew Loder Sr (applicant), who is personally known to me or who produced as identification that he/she did execute the foregoing Affidavit.

My Commission Expires: [Signature]
Signature of Notary Public

ABT #
BDMS #



**AGENDA ITEM NO. 7A**

**RESOLUTION NO. 2022-02  
Appointing a member of the City  
Commission to serve as Vice  
Mayor-Commissioner.**

**AGENDA MEMO**  
**INDIAN ROCKS BEACH CITY COMMISSION**

**MEETING OF:** April 12, 2022

**AGENDA ITEM:** 7A

**SUBMITTED BY:** Deanne B. O'Reilly, MMC, City Clerk

**APPROVED BY:** Brently Gregg Mims, City Manager 

**SUBJECT:** **RESOLUTION NO. 2022-02.**  
Appointment of Vice Mayor-Commissioner

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**BACKGROUND:**

Charter Section 4.4 authorizes the City Commission to appoint a Vice Mayor-Commissioner from among the members of the City Commission at its first regular meeting following certification each year.

The duties of the Vice Mayor-Commissioner shall be to preside over the meetings of the City Commission during the absence of the Mayor-Commissioner, and in general, in the absence or the incapacity of the Mayor-Commissioner, he or she shall do and perform those acts and things provided in the City Charter to be done by the Mayor-Commissioner.

**ANALYSIS:**

The City Commission should appoint a member of the City Commission to serve as Vice Mayor-Commissioner, which term shall commence on April 12, 2022, and shall expire on the newly elected City Commission's first meeting following certification of the March 15, 2023, Municipal General Election results.

**MOTION:**

I move to **APPROVE/DENY** to appoint \_\_\_\_\_ to serve as Vice Mayor-Commissioner effective April 12, 2022, and until the first meeting of the newly elected City Commission following certification of the March 14, 2023 Municipal General Election results.

/dor

**CITY OF INDIAN ROCKS BEACH  
RESOLUTION NO. 2021-04**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, APPOINTING A VOTING DELEGATE AND FIRST AND SECOND ALTERNATE VOTING DELEGATES TO REPRESENT THE CITY OF INDIAN ROCKS BEACH AT THE BARRIER ISLANDS GOVERNMENTAL COUNCIL (BIG-C) MEETINGS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the object of the Barrier Islands Governmental Council (BIG-C) is to stimulate communications between the barrier islands cities to focus on problems common to all, including but not limited to: tourism, recycling, public transportation, beach preservation, renourishment and access, marine environment, air and water quality, public safety, density management, waterway regulation, taxation based on permanent residents and average transient population, to unite and be able to have one voice addressing the county, state, and federal governments while respecting the individuality of each; and

**WHEREAS**, the BIG-C By-Laws, Article III, Section 2. Representation, states that all elected officials of each municipality shall be members of the council, one of whom shall be appointed by the municipality as the voting delegate. Each municipality may appoint any other elected official as alternate voting delegates. Each municipality shall designate their delegates in writing; and

**WHEREAS**, the City Commission desires to appoint members of the City Commission to represent the City at the BIG-C Meetings.

**NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, DOES RESOLVE, that**

**Section 1.** The City Commission hereby appoints **MAYOR JOANNE MOSTON KENNEDY** as the City's voting delegate at the BIG-C Meetings, and appoints **DENISE HOUSEBERG** as the 1<sup>st</sup> alternate voting delegate and Commissioner **JOE MC CALL** as the 2<sup>nd</sup> alternate voting delegate.

**Section 2.** This resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 9<sup>th</sup> day of March 2021, by the City Commission of the City of Indian Rocks Beach, Florida.

\_\_\_\_\_  
Joanne Moston Kennedy, Mayor-Commissioner

ATTEST: \_\_\_\_\_  
Deanne B. O'Reilly, MMC, City Clerk

/dor

**CITY COMMISSION OF INDIAN ROCKS BEACH, FLORIDA**

<b>CITY COMMISSION</b>	<b>MAYOR</b>	<b>COMMISSIONER</b>	<b>COMMISSIONER</b>	<b>COMMISSIONER</b>	<b>COMMISSIONER</b>
03/2022 - 03/2023	Joanne Moston Kennedy	Phillip J. Hanna	Denise Houseberg	Joseph D. McCall	Jude Bond
03/2021 - 03/2022	Joanne Moston Kennedy	Phillip J. Hanna	Denise Houseberg	Joe McCall*	Edward G. Hoofnagle
03/2020 - 03/2021	Joanne Moston Kennedy	Phillip J. Hanna*	Diane Flagg	Joe McCall	Edward G. Hoofnagle
03/2019 - 03/2020	Joanne Moston Kennedy	Phillip J. Hanna	Diane Flagg	Nick Palomba*	Edward G. Hoofnagle
03/2018-03/2019	Joanne Moston Kennedy	Phillip J. Hanna	Philip M. Wrobel	Nick Palomba	Edward G. Hoofnagle*
03/17-03/18	R.B. Johnson	Phillip J. Hanna	Philip M. Wrobel	Joanne Moston Kennedy*	Edward G. Hoofnagle
03/16-03/17	R.B. Johnson	Phillip J. Hanna	Terry Hamilton-Wollin*	Joanne Moston Kennedy	Edward G. Hoofnagle
03/15-03/16	R.B. Johnson	Phillip J. Hanna*	Terry Hamilton-Wollin	Joanne Moston Kennedy	James A. Labadie
03/14-03/15	R.B. Johnson	Phillip J. Hanna	Terry Hamilton-Wollin	Joanne Moston Kennedy	James A. Labadie*
03/13-03/14	R.B. Johnson	Phillip J. Hanna	Terry Hamilton-Wollin	Joanne Moston Kennedy*	James A. Labadie
03/12-03/13	R.B. Johnson	Phillip J. Hanna	Terry Hamilton-Wollin*	Joanne Moston Kennedy <i>Appointed to City Commission after her failed attempt to secure House Seat 66.</i>	James A. Labadie
03/12 - 03/13	R.B. Johnson	Phillip J. Hanna	Terry Hamilton-Wollin*	Joanne Moston Kennedy <i>Resigned on 11/06/12 to run for House Seat 66.</i>	James A. Labadie
03/11 - 03/12	R.B. Johnson	Phillip J. Hanna*	Terry Hamilton-Wollin	Joanne Moston Kennedy	Daniel J. Torres
03/10 - 03/11	R.B. Johnson	Phillip J. Hanna	Terry Hamilton-Wollin	Joanne Moston Kennedy	Daniel J. Torres*

\*Denotes Vice Mayor

**AGENDA ITEM NO. 7B**

**RESOLUTION NO. 2022-03  
Appointing a voting delegate and  
first and second alternate voting  
delegates to represent the City of  
Indian Rocks Beach at the Barrier  
Islands Governmental Council  
(BIG-C) Meetings.**

# AGENDA MEMO INDIAN ROCKS BEACH CITY COMMISSION

MEETING OF: March 9, 2021 AGENDA ITEM: 7B

**SUBMITTED BY:** Deanne B. O'Reilly, MMC, City Clerk

**APPROVED BY:** Brently Gregg Mims, City Manager 

**SUBJECT:** **RESOLUTION NO. 2021-04.**  
Appointing voting delegates to represent the City of Indian Rocks Beach at the Barrier Islands Governmental Council (BIG-C) Meetings.

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**BACKGROUND:** The BIG-C By-Laws, Article III, Section 2, Representation, states that all elected officials of each municipality shall be members of the council, one of whom shall be appointed by the municipality as the voting delegate. Each municipality may appoint other elected officials as alternate voting delegates. Each municipality shall designate their delegates in writing.

- Delegate #1 - Name - Voting Delegate.
- Delegate #2 - Name - Alternate to Delegate #1.
- Delegate #3 - Name - Alternate to Delegate #2.

An alternate voting delegate may vote when the voting delegate is absent. Each city is entitled to one vote.

The object of the BIG-C is to stimulate communications between the barrier island cities to focus on problems common to all, including but not limited to: tourism, recycling, public transportation, beach preservation, renourishment and access, marine environment, air and water quality, public safety, density management, waterway regulation, taxation based on permanent residents and average transient population, to unite and be able to have one voice addressing the county, state, and federal governments while respecting the individuality of each.

- April, 2020 - March, 2021 - Voting Delegates**  
Mayor-Commissioner Joanne Moston Kennedy - Voting Delegate  
Commissioner Denise Houseberg - 1st Alternate  
Vice Mayor-Commissioner Joe McCall - 2<sup>nd</sup> Alternate

**ANALYSIS:** The City Commission needs to appoint a voting delegate and two alternate voting delegates to the BIG-C.

The BIG-C meetings are held the last Wednesday of each month at 9:00 a.m., with the location rotating between the membership cities.

**MOTION:** I move to **APPROVE/DENY** Resolution No. 2022-03, appointing **Mayor-Commissioner Kennedy** as the City's voting delegate, at the BIG-C meetings, with \_\_\_\_\_ as the first alternate voting delegate, and \_\_\_\_\_ as the second alternate voting delegate.

/dor

**CITY OF INDIAN ROCKS BEACH  
RESOLUTION NO. 2022-03**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, APPOINTING A VOTING DELEGATE AND FIRST AND SECOND ALTERNATE VOTING DELEGATES TO REPRESENT THE CITY OF INDIAN ROCKS BEACH AT THE BARRIER ISLANDS GOVERNMENTAL COUNCIL (BIG-C) MEETINGS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the object of the Barrier Islands Governmental Council (BIG-C) is to stimulate communications between the barrier island cities to focus on problems common to all, including but not limited to: tourism, recycling, public transportation, beach preservation, renourishment and access, marine environment, air and water quality, public safety, density management, waterway regulation, taxation based on permanent residents and average transient population, to unite and be able to have one voice addressing the county, state, and federal governments while respecting the individuality of each; and

**WHEREAS**, the BIG-C By-Laws, Article III, Section 2. Representation, states that all elected officials of each municipality shall be members of the council, one of whom shall be appointed by the municipality as the voting delegate. Each municipality may appoint any other elected official as alternate voting delegates. Each municipality shall designate their delegates in writing; and

**WHEREAS**, the City Commission desires to appoint members of the City Commission to represent the City at the BIG-C Meetings.

**NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, DOES RESOLVE, that**

**Section 1.** The City Commission hereby appoints **MAYOR JOANNE MOSTON KENNEDY** as the City's voting delegate at the BIG-C Meetings, and appoints **COMMISSIONER \_\_\_\_\_** as the 1<sup>st</sup> alternate voting delegate and **COMMISSIONER \_\_\_\_\_** as the 2<sup>nd</sup> alternate voting delegate.

**Section 2.** This resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 12<sup>th</sup> day of April 2022, by the City Commission of the City of Indian Rocks Beach, Florida.

\_\_\_\_\_  
Joanne Moston Kennedy, Mayor-Commissioner

ATTEST: \_\_\_\_\_  
Deanne B. O'Reilly, MMC, City Clerk

/dor

**AGENDA ITEM NO. 8A**

**WORK SESSION ITEMS:**

**NONE**

**AGENDA ITEM NO. 9**

**OTHER BUSINESS**

**AGENDA ITEM NO. 10**  
**ADJOURNMENT.**