



Administrative
727/595-2517

Building/Planning & Zoning
727/517-0404
727/596-4759 (Fax)

Library
727/596-1822

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

FOR IMMEDIATE RELEASE
MARCH 23, 2020

CANCELLED
City of Indian Rocks Beach
Regular City Commission Meeting
Tuesday, April 14, 2020

The City of Indian Rocks Beach is closely monitoring the coronavirus, COVID-19. The health and safety of our residents is our top priority. City Officials are working in cooperation with our Federal, State, County, and local partners in preventing the potential spread of the coronavirus within our community at special events.

At this time, the *canceling and rescheduling* of meetings and events with more than 10 in attendance is in the best interest of our City. We value the health and well-being of our neighbors, friends, and visitors to the City of Indian Rocks Beach.

All items scheduled for the April 14, 2020 City Commission Consent Agenda are presently rescheduled to be ratified during the May 12, 2020 City Commission Meeting, subject to further notice.

The individual reports and supporting material originally scheduled to be heard at the April 14, 2020 City Commission Agenda will be posted by April 10, 2020.

####

CITY OF INDIAN ROCKS BEACH
727/595-2517

/dor

**TUESDAY,
APRIL 14, 2020**

**REGULAR
CITY COMMISSION MEETING**

@ 7:00 P.M.



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AGENDA
CITY OF INDIAN ROCKS BEACH
REGULAR CITY COMMISSION MEETING
TUESDAY, APRIL 14, 2020 @ 7:00 P.M.
CITY COMMISSION CHAMBERS
1507 BAY PALM BOULEVARD
INDIAN ROCKS BEACH, FLORIDA 33785

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.**

- 2. NO PUBLIC COMMENTS:**

- 3A. REPORTS OF CITY ATTORNEY:**

- 3B. REPORT OF THE CITY MANAGER:**

- 3C. REPORTS OF THE CITY COMMISSION:**

- 4. ADDITIONS/DELETIONS.**

- 5. CONSENT AGENDA:**
 - A. APPROVAL of the March 10, 2020 Investiture Ceremony Minutes.**
 - B. APPROVAL of the March 10, 2020 Regular City Commission Meeting Minutes.**
 - C. APPROVAL of the Fiscal Year 2020/2021 Budget Calendar.**
 - D. ACCEPT AND FILE the Comprehensive Annual Financial Report for Fiscal Year Ended September 30, 2019.**

- E. **AUTHORIZING** the City Manager to award Bid Number IRBPSD 2020-1 and enter into a contract with Harbor Contracting LLC for the Harbor Drive and La Hacienda Stormwater Improvements Project.
 - F. **RECEIVE/ACCEPT** the City's Program for Public Information (PPI) Committee's Annual Evaluation Report.
- 6. **PUBLIC HEARINGS:** None.
 - 7. **OTHER LEGISLATIVE MATTERS:** None.
 - 8. **WORK SESSION ITEMS [DISCUSSION ONLY]:** None.
 - 9. **OTHER BUSINESS:** None.
 - 10. **ADJOURNMENT.**
-

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 in order to participate in this meeting should contact the City Clerk's Office with your request, telephone 727/595-2517 or doreilly@irbcity.com, no later than five (5) business days prior to the proceeding for assistance.

POSTED: April 10, 2020

**NEXT REGULAR CITY COMMISSION MEETING
TUESDAY, MAY 12, 2020**

AGENDA ITEM NO. 1A

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

AGENDA ITEM NO. 1B

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

AGENDA ITEM NO. 2
PUBLIC COMMENTS.

AGENDA ITEM NO. 3A
REPORTS OF City Attorney



T R A S K
D A I G N E A U L T
LLP
A T T O R N E Y S

THOMAS J. TRASK, B.C.S.*
JAY DAIGNEAULT
ERICA F. AUGELLO
RANDY D. MORA, B.C.S.*
ROBERT M. ESCHENFELDER, B.C.S.*
PATRICK E. PEREZ
DAVID E. PLATTE
JEREMY SIMON

** Board Certified by the Florida Bar in
City, County and Local Government Law*

MEMORANDUM

DATE: March 24, 2020

TO: Mayor Joanna "Cookie" Kennedy
Vice-Mayor Phil Hanna
Commissioner Edward Hoofnagle
Commissioner Diane Flagg
Commissioner Joe McCall

FROM: Randy Mora, Esq., City Attorney

CC: Gregg Mims, City Manager

RE: 2020 Florida Legislative Session – Update

The 2020 Regular Florida Legislative Session ended late Friday, March 13, 2020. The Florida Legislature briefly extended the session in order to review and pass the constitutionally required Florida state budget. The following is a non-exhaustive list of bills introduced prior to the start of the 2020 Florida Legislative Session that are of concern to local governments.

As the regular session has ended, the majority of tracked bills have either passed or failed, with only bills affecting the budget still pending.

The following memorandum reflects any updates or amendments to previously summarized bills, as well as some critical bills that have failed this session.

BUILDING CODES/CONSTRUCTION

BILLS THAT PASSED:

Retainage

CS/SB 246 (R-Hooper, District 16) and CS/HB 101 (R-Andrade, District 2) would allow municipalities the ability to retain only up to 5 percent across an entire construction project. Currently, municipalities can withhold up to 10 percent of retainage for the first half of a construction project and up to 5 percent on the last half. Retainage serves as a safeguard against possible overpayment to the general contractor when the estimated percentage of project

completion, used for periodic payments, exceeds the actual percentage completed. Additionally, retainage helps to ensure that the project is 100 percent complete prior to funds being released to the contractor.

UPDATE: CS/HB 101 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is October 1, 2020.

Local Government Public Construction Works

SB 504 (R-Perry, District 8) and CS/CS/HB 279 (R-Smith, D., District 28) require the local government and other specified entities, in deciding whether it is in the public's best interest for the local government to perform a public building construction project using its own services, to consider the estimated costs of the project using generally accepted cost-accounting principles. This requirement includes all costs associated with performing and completing the work, including employee compensation and benefits and other determining factors. The bills also require a local government that performs a public building construction project using its own services to disclose the actual costs of the project after completion to the auditor general.

UPDATE: CS/CS/HB 279 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

Public Financing of Coastal Buildings

CS/CS/SB 178 (D-Rodriguez, District 37) requires public entities to conduct a sea-level impact projection study on state-funded buildings within the coastal building zone prior to commencing construction. The study must be submitted to the Department of Environmental Protection and published on the agency's website prior to commencing construction. If the bill becomes a law it will be effective July 1, 2020 except as otherwise provided.

UPDATE: CS/CS/SB 178 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020 (unless otherwise noted in the bill).

BILLS THAT FAILED:

Building Design

SB 954 (R-Perry, District 8) and CS/HB 459 (R-Overdorf, District 83) preempt local governments from adopting zoning and development regulations that require specific building design elements for single- and two-family dwellings, unless certain conditions are met. The bills define the term "building design elements" to mean exterior color, type or style of exterior cladding; style or material of roof structures or porches; exterior nonstructural architectural ornamentation; location or architectural styling of windows or doors; and number, type, and layout of rooms

UPDATE: SB 954 was indefinitely postponed and withdrawn from consideration (failed).

ECONOMIC DEVELOPMENT

BILLS THAT PASSED:

Regional Rural Development Grants Program

CS/SB 426 (D-Montford, District 3) and CS/CS/HB 1139 (R-Clemons, District 21) makes changes to how the Regional Rural Development Grants Program operates. Specifically, the bill:

- Requires grant recipients to serve or be located within a rural area of opportunity.
- Authorizes organizations that serve an entire rural area of opportunity to receive grants of up to \$250,000 annually.
- Increases the maximum amount of funds the Department of Economic Opportunity may expend for the program from \$750,000 to \$1 million annually.
- Reduces the percentage of grant funds that must be matched with non-state funds from 100 percent to 25 percent of the state's contribution.
- Specifies that regional economic development organizations may use grant funds to build their professional capacity and provide technical assistance.
- Establishes certain contract and public notice requirements.

UPDATE: CS/SB 426 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020

Deregulation of Professions and Occupations

CS/CS/CS/SB 474 (R-Albritton, District 26) and CS/HB 1193 (R-Ingolia, District 35) deal with the deregulation of certain professions and occupations. Of concern to cities, the bills delete the ability of the Florida League of Cities and the Florida Association of Counties to recommend a list of candidates for consideration to the Florida Building Commission. Under current law, FLC and FAC have a joint representative on the commission. The bills revise the membership of the Florida Building Commission from 27 members to 19. The amended bill would preempt the regulation of mobile food dispensing vehicles to the state, prohibit local governments from requiring a license, registration, or permit, and prohibit local governments from prohibiting the operation of food trucks.

UPDATE: CS/HB 1193 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

BILLS THAT FAILED:

Local Occupational Licensing

CS/SB 1336 (R- Perry, District 8) and CS/HB 3 (R-Grant, M., District 75) preempt to the state the licensing of occupations and prohibits local governments from imposing additional licensing requirements or modifying licenses. The amended bill now has a grandfathering provision that would allow any licensing of occupations adopted prior to July 1, 2020 to be effective until July 1, 2022. Further, the bill would expressly authorize local governments to issue journeyman licenses for plumbing, mechanical, and HVAC trades.

UPDATE: CS/HB 3 was indefinitely postponed and withdrawn from consideration (failed).

Home-Based Businesses

SB 778 (R-Perry, District 8) and CS/CS/HB 537 (R-Donalds, District 80) preempt the licensure and regulation of home-based businesses to the state. The bills prohibit local governments from enacting or enforcing any ordinance, regulation or policy or take any action to license or otherwise regulate a home-based business. However, such home-based businesses could not substantially increase traffic, noise, waste or recycling. In order to be considered a home-based business, the bills require that:

- The business operates, in whole or in part, from a residential property.
- The employees of the home-based business reside in the residence, except for up to two employees that do not reside at the residence. However, employees of the home-based business that do not primarily work at the residential dwelling are not required to reside in the dwelling.
- Parking for the business activities of the home-based business complies with local zoning requirements.
- The use of the residential property is consistent with the uses of the residential areas that surround the property, but incidental and short-term business uses and activities are permitted.
- The activities of the home-based business are secondary to the property's use as a residential dwelling.

UPDATE: CS/CS/HB 537 was indefinitely postponed and withdrawn from consideration (failed).

EMERGENCY MANAGEMENT

BILLS THAT PASSED:

Emergency Reporting

CS/CS/SB 538 (R-Diaz, District 36) and CS/HB 865 (R- Rodriguez, A., District 118) require a municipality or county to report certain emergency incidents to the State Watch Office within the Division of Emergency Management as soon as it is practicable following the initial response of the locale.

UPDATE: CS/CS/SB 538 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020

ETHICS & ELECTIONS

BILLS THAT FAILED:

Fiduciary Duty of Care for Appointed Public Officials

HB 1113 (R-Beltran, District 57) and CS/CS/SB 1270 (R-Lee, District 20) establish new standards for the fiduciary duty of care owed by appointed public officers (city managers,

appointed local boards and commissions, finance officers, etc.). The bills appear to create legal duties of care for these officials and impose training requirements on them relating to the various duties of care and responsibility set forth in the bills. The bills also prohibit government attorneys from representing any individual or employee of the governmental entity – even for matters involving actions taken in the course of the individual’s or employee’s public employment or role.

UPDATE: CS/CS/SB 1270 was indefinitely postponed and withdrawn from consideration (failed).

Public Officers & Employees

CS/SB 1490 (R-Bradley, District 5) and CS/HB 1435 (R-Williamson, District 3) authorize specified reporting individuals or procurement employees as defined in the Code of Ethics (but not including any elected officer) to accept gifts or compensation to be used toward costs incurred due to serious bodily injury or disease of the individual or child of such person. The bills authorize any legislative or executive branch lobbyist or principal to make, and an employee of the legislative or executive branch to accept, expenditures for donations toward care and treatment of a serious bodily injury or illness of the employee or child of the employee.

UPDATE: CS/SB 1490 was indefinitely postponed and withdrawn from consideration (failed).

FINANCE & TAXATION

BILLS THAT PASSED:

Constitutional Amendment: Homestead Property Tax Increased Portability Period

SJR 146 (R-Brandes, District 24) and HJR 369 (R-Roth, District 85) propose an amendment to the state constitution to increase the period from two to three years when accrued Save-Our-Homes benefits may be transferred from a prior homestead to a new homestead. These proposed amendments require 60 percent approval of the electorate for passage.

UPDATE: HJR 369 passed the House and the Senate. As this is a constitutional amendment, HJR 369 will now require at least 60% favorable approval from the Florida electorate at the next general election on November 3, 2020. If adopted at the 2020 general election, the resolution would take effect January 1, 2021.

BILLS THAT FAILED:

Homestead Exemptions

CS/HB 223 R-(Buchanan, District 74) and CS/SB 514 (R-Gruters, District 23) provide that a person receiving a homestead ad valorem tax exemption in Florida and simultaneously receiving a similar exemption in another state that requires permanent residency in that state is entitled to the Florida homestead exemption if that person or family unit can demonstrate that they did not apply for the exemption and that they have relinquished the exemption in the other state. The bills require forms to claim homestead exemption that are promulgated by the

Department of Revenue to ask the taxpayer whether he or she receives an ad valorem tax exemption or tax credit in another state where permanent residency is required as a basis for the granting of that exemption.

UPDATE: CS/HB 223 was indefinitely postponed and withdrawn from consideration (failed).

Tourist Development Tax

SB 334 (D-Stewart, District 13) expands the authorized use of the tourist development tax to include promoting or incentivizing film or television productions in this state.

UPDATE: SB 334 was indefinitely postponed and withdrawn from consideration (failed).

Local Government Fiscal Transparency

HB 1149 (R-DiCeglie, District 66) and SB 1702 (R-Diaz, District 36)) amend multiple provisions related to local government financial transparency. The bills expand public notice and public hearing requirements for local option tax increases, other than property taxes and taxes adopted by referendum, and new long-term tax-supported debt issuances. Each local government is required to prominently post on its website the voting records on any action taken by its governing board related to tax increases and new tax-supported debt issuances. The bills impose requirements on county property appraisers and local governments relating to Truth in Millage (TRIM) notices, millage rate history and the amount of tax levied by each taxing authority on each parcel.

Additionally, local governments will be required to conduct a debt affordability analysis prior to approving the issuance of new long-term tax-supported debt. The bills require the local government annual audit reports to include information regarding compliance with the requirements of this newly created section of law. Failure to comply would result in the withholding of state-shared revenues. The bills revise the local government reporting requirements for economic development incentives. They require each municipality to report to the Office of Economic and Demographic Research whether the incentive is provided directly to an individual business or by another entity on behalf of the local government and the source of dollars obligated for the incentive (including local, state and federal).

UPDATE: HB 1149 was indefinitely postponed and withdrawn from consideration (failed).

IMMIGRATION

BILLS THAT FAILED:

Federal Immigration Enforcement

HB 6023 (D-Polo, District 103) would repeal legislation from the 2019 Session (now Chapter 908, Florida Statutes) relating to state and local government enforcement of federal immigration laws and prohibition of “sanctuary cities”.

UPDATE: HB 6023 was indefinitely postponed and withdrawn from consideration (failed).

LAND USE & COMPREHENSIVE PLANNING

BILLS THAT PASSED:

Growth Management

CS/CS/CS/SB 410 (R-Perry, District 8) and CS/CS/CS/HB 203 (R-McClain, District 23) are comprehensive growth management bills that have several provisions that impact local governments. SB 410 requires all cities and counties to adopt by July 1, 2023, a new mandatory element in their comprehensive plans that addresses the protection of private property rights. Additionally, the bill includes the following provisions:

- A provision that extends the 5G “shot clock” provisions provided for in the Advanced Wireless Deployment Act to permit applications for ALL utilities in city and county right-of-way.
- Provides that a charter county with a population of less than 750,000 may not have a charter provision or comprehensive plan goal, objective, or policy adopted after January 1, 2020, to impose a limitation on lands within a municipality unless the municipality, by referendum or local ordinance, adopts and imposes the provision, goal, objective, or policy.
- Specifies that a party, or its successor in interest, may amend or cancel a development agreement without securing the consent of other parcel owners whose property was originally subject to the development agreement, as long as the amendment or cancellation does not directly modify the allowable uses or entitlements of such owner’s property.
- Allows agreements pertaining to existing developments of regional impact that are classified as essentially built out, which agreements were valid on or before April 6, 2018, to be amended including amendments exchanging land uses under certain circumstances.
- Provides that a municipality may not annex an area within another municipal jurisdiction without the other municipality’s consent.
- Provides that any newly incorporated cities that had a comprehensive plan effective after January 1, 2019, must incorporate development orders existing before the plan’s effective date.

UPDATE: CS/CS/SB 410 passed the House and the Senate, and is now awaiting the Governor’s signature. Its effective date, if signed, is July 1, 2020.

Impact Fees

CS/CS/HB 637 (R-DiCeglie, District 66) and CS/CS/CS/SB 1066 (R-Gruters, District 23) prohibit the application of a new or increased impact fee to any pending permit applications. The bills provide that impact fee credits are assignable and transferable at any time after their establishment within the same impact fee zone or impact fee district, or an adjoining zone or district within the same local jurisdiction.

UPDATE: Provisions that would have limited expenditures of impact fee revenue or required the creation of an impact fee review committee were all removed from the final bill.

CS/CS/CS/SB 1066 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

Housing

CS/CS/CS/HB 1339 (R-Yarborough, District 12) makes varied and comprehensive changes to Florida law impacting affordable housing. The bill:

- Allows a local government to adopt an ordinance to allow accessory dwelling units in any area zoned for single-family residential use.
- Requires the reporting of impact fee charges data within the annual financial audit report submitted to the Department of Financial Services.
- Requires reporting on annual expenditures for affordable housing in reports of economic status information to the Office of Economic and Demographic Research.
- Establishes biannual regional workshops for locally elected officials serving on affordable housing advisory committees to identify and share best affordable housing practices.
- Requires a municipality to fully offset costs to a developer if a linkage is assessed for a residential or mixed-use residential development.

UPDATE: CS/CS/CS/HB 1339 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

BILLS THAT FAILED:

Private Property Rights

CS/HB 519 (R-Grant, J., District 64) and CS/SB 1766 (R-Lee, District 20) greatly amend the Bert J. Harris Act and create the potential for an excess of lawsuits against municipalities. The Harris Act gives landowners a way to seek compensation when a local government takes action that impacts the use/potential use of their property. It allows local governments to negotiate with property owners who are filing a claim and calls on courts to consider the unique conditions of each claim.

CS/HB 519 requires any settlement reached on a Bert Harris claim be automatically applied by the government entity to all similarly situated residential properties that are subject to the same rules or regulations. In essence, this provision would undo legislative action a government entity undertakes by requiring a settlement on one case to be applied across the board, turning Harris Act settlements into quasi class-action lawsuits. The bill does not define what a similarly situated property is. CS/SB 1766 has been amended in committee to remove the "similarly situated" language. The bill significantly amends the attorney fee provisions of the Harris Act, allowing only property owners to recover costs if they prevail. Additionally, HB 519 would now include business losses as part of a Bert Harris claim.

UPDATE: CS/SB 1766 and CS/HB 519 were indefinitely postponed and withdrawn from consideration (failed).

Vacation Rentals

CS/SB 1128 (R-Diaz, District 36) and CS/CS/HB 1011 (R-Fischer, District 16), preempts regulation of vacation rentals to the state. These bills also prohibit local law, ordinance, or regulation from allowing or requiring inspections or licensing of vacation rentals. These bills require licenses issued by the Division of Hotels and Restaurants of DBPR to be displayed conspicuously inside licensed establishment but preempts regulation of advertising platforms for vacation rentals to the state. Municipalities could only regulate vacation rentals in the same manner they would regulate any other residential property.

UPDATE: CS/SB 1128 and CS/CS/HB 1011 were indefinitely postponed and withdrawn from consideration (failed).

PARKS & RECREATION

BILLS THAT FAILED:

Smoking

SB 630 (R-Mayfield, District 17), CS/SB 670 (R-Gruters, District 23) and HB 457 (R-LaMarca, District 93) are bills filed relating to smoking. SB 630 authorizes cities to restrict smoking within the bounds of municipally owned public parks. SB 670 and HB 457 authorize counties to restrict smoking within any public beaches or parks that they own. Additionally, the bills prohibit smoking within the boundaries of a state park.

UPDATE: SB 630 was indefinitely postponed and withdrawn from consideration (failed).

PERSONNEL

BILLS THAT PASSED:

Fire Prevention and Control

CS/HB 487 (R-Fetterhoff, District 26) and SB 1092 (R-Bean, District 4) create the Firefighter Cancer Decontamination Grant Program. The program will provide financial assistance to help fire departments procure equipment, supplies and education training designed to mitigate exposure to hazardous, cancer-causing chemicals. The Division of State Fire Marshal within the Department of Financial Services will administer the program and annually award grants to fire departments on an as-needed basis.

UPDATE: SB 1092 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

Verification of Employment Eligibility (E-Verify)

CS/CS/CS/SB 664 (R-Lee, District 20) requires all public employers to register and use the E-Verify system to verify the work authorization status of all newly hired employees beginning January 1, 2021. A public employer, contractor, or subcontractor may not enter into a contract unless each party registers with and uses the E-Verify system. The bill directs public employers who believe that a contractor has knowingly violated the E-Verify requirement to

terminate the contract, the bill also specifies that this termination would not be a breach of contract.

Contractors who have their public contract terminated in this manner would not be eligible for another contract for at least one year. The provisions of the bill also apply to private employers, requiring them to use the E-Verify system for all employees or contract employees hired after January 1, 2021. The bill also gives private employers the option to verify the eligibility of a person using the Employment Eligibility Verification Form (I-9).

UPDATE: CS/CS/CS/SB 664 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020, but phases in use requirements through July 1, 2021.

PROCUREMENT

BILLS THAT PASSED:

Public Procurement of Services

CS/SB 506 (R-Perry, District 8) and CS/CS/HB 441 (R-DiCeglie, District 66) amend current law to increase the maximum dollar amount for continuing contracts for public construction projects from \$2 million to \$5 million. The bills also increase the cap for study activity associated with public construction projects from \$200,000 to \$500,000. The bills also direct the Department of Management Services to annually adjust by rule the statutory maximum dollar amounts for continuing contracts based on the Engineering News-Record's Construction Cost Index.

UPDATE: CS/CS/HB 441 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.).

BILLS THAT FAILED:

Firefighters' Bill of Rights

HB 215 (D-Casello, District 90) and SB 620 (R-Hooper, District 16) revise the current process that must be followed for the interrogation of firefighters. The bills revise the definition of "interrogation" to include questioning related to informal inquiries. The bills require all witnesses to be interviewed prior to beginning the interrogation of the firefighter when possible. The bills also require that the firefighter be provided the complaint, all witness statements and all other existing evidence before the interrogation. A firefighter being interrogated may not be threatened with transfer, dismissal or disciplinary action. The bills also set a timeline for certain information to be provided to the firefighter and prohibit any retaliatory action against the firefighter for exercising his or her rights. The complaint and other investigative information are confidential and exempt from public records pursuant to the current law, and the "informal inquiry" does not include discussions such as safety sessions, normal operations fire debriefings and routine work-related discussions.

UPDATE: HB 215 was indefinitely postponed and withdrawn from consideration (failed).

Salary Incentives for Law Enforcement Officers

HB 75 (R-Hill, District 1) revises payment amounts under the salary incentive program for law enforcement officers. Beginning in January 2021, the bill provides for annual inflation adjustment amounts.

UPDATE: HB 75 was indefinitely postponed and withdrawn from consideration (failed).

PUBLIC RECORDS & PUBLIC MEETINGS

BILLS THAT FAILED:

Public Records

CS/SB 162 (R-Perry, District 8) and HB 195 (R-Rodrigues, District 76) are two bills relating to public record requests. SB 162 provides that if an agency files an action for declaratory judgement that certain records are confidential or exempt, and the court determines that the records are neither, the court must assess the reasonable costs of enforcement, including attorney fees, against the responsible agency for the benefit of the named respondent.

HB 195 prohibits a city, after receiving a public record request, from filing an action for declaratory judgement against the individual or entity making the request. This bill would prevent cities from seeking clarification from the courts as to whether a record is public or not.

UPDATE: CS/SB 162 was indefinitely postponed and withdrawn from consideration (failed).

PUBLIC SAFETY

BILLS THAT PASSED:

Fireworks

CS/CS/CS/SB 140 (R-Hutson, District 7) and CS/CS/CS/HB 65 (R-Rodriguez, A.M., District 105) create an exemption allowing for the use of fireworks on four days: New Year's Day (January 1), Independence Day (July 4), and New Year's Eve (December 31). These bills do not preempt any existing local regulations relating to the sale or use of fireworks on these three days.

UPDATE: CS/CS/CS/SB 140 was passed the House and the Senate, and is now awaiting the Governor's signature. If signed, the bill will become law immediately.

BILLS THAT FAILED:

Prohibited Places for Weapons and Firearms

HB 183 (R-Ponder, District 4) authorizes city and county commissioners who are appropriately licensed to carry concealed weapons or firearms to a meeting of the governing body of which he or she is a member.

UPDATE: HB 183 was indefinitely postponed and withdrawn from consideration (failed).

TRANSPORTATION

BILLS THAT PASSED:

Towing and Immobilizing Vehicles and Vessels

CS/CS/HB 133 (R-McClain, District 23) and CS/CS/SB 1332 (R-Hooper, District 16) require local governments to establish maximum rates for the towing and immobilization of vessels and prohibits a county or municipality from enacting a rule or ordinance that imposes a fee or charge on authorized wrecker operators. The bills provide that an authorized wrecker operator may impose and collect an administrative fee and is required to remit the fee to the county or municipality only after it has been collected. The bills prohibit local governments from adopting or enforcing ordinances or rules that impose fees on the registered owner or lien holder of a vehicle or vessel removed and impounded by an authorized wrecker operator. The bills provide that a wrecker operator who recovers, removes or stores a vehicle or vessel must have a lien on the vehicle or vessel that includes the value of the reasonable administrative fee or charge imposed by a county or municipality. The bills exempt certain counties with towing or immobilization licensing, regulatory or enforcement programs as of January 1, 2020, from the prohibition on imposing a fee or charge on an authorized wrecker operator or on a towing business. The bills prohibit a municipality or county from enacting an ordinance or rule requiring an authorized wrecker operator or towing business to accept credit cards as a form of payment. The bills expressly preempt the regulation of attorney fees in connection with the towing of vehicles or vessels from private property to the state and voids any municipal or county ordinance on the subject.

UPDATE: CS/CS/HB 133 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is October 1, 2020.

Electric Bicycles

CS/CS/HB 971 (R-Grant, M., District 75) creates regulation governing the operation of e-bikes and provide that an e-bike or an operator of an e-bike must be afforded all the rights and privileges of a bicycle. The bill authorizes an e-bike to operate where bicycles are allowed, including, but not limited to, streets, highways, roadways, shoulders and bicycle lanes. However, local governments are authorized to regulate the operation of e-bikes on the prescribed areas.

UPDATE: CS/CS/HB 971 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is October 1, 2020.

Transportation Network Companies

CS/CS/HB 1039 (R-Rommel, District 106) establishes a regulatory framework for digital advertising on transportation network company vehicles and for luxury ground transportation network company vehicles, preempting such regulation to the state. The bill preempts local governments who are currently collecting revenue from the regulation of digital advertising on vehicles. The bill is effective upon becoming law.

UPDATE: CS/CS/HB 1039 passed the House and the Senate, and is now awaiting the Governor's signature. If signed, the bill will become law immediately.

UTILITIES & ENVIRONMENT

BILLS THAT PASSED:

Environmental Regulation

CS/SB 326 (R-Perry, District 8) and CS/HB 73 (R-Overdorf, District 83) would require that contracts between local governments and vendors for the collection, transport and processing of residential recycling materials must include terms and conditions to define and reduce levels of contamination. Specifically, the bills provide that a recyclable materials collector or facility is not required to collect, transport or process "contaminated recyclable material," as defined in the appropriate contract. The House State Affairs committee amended the bill to remove the requirement for the definition of "contaminated recyclable material" in a municipal recycling contract. Each contract is required to define "contaminated recyclable material." The bills specify that contracts should define the term in a manner that is appropriate for the local community, based on available markets and other relevant factors. Contracts must include provisions for identifying and documenting contamination, as well as the respective obligations of the parties regarding education and enforcement, but specific terms are left to the discretion of the contracting parties. The new requirements would apply to new contracts and contracts extended after October 1, 2020. In addition, the bills clarify an exemption in current law from state environmental permitting requirements for various projects by specifying that local governments may not require a person to provide additional verification from the Department of Environmental Protection of entitlement to such an exemption. Also, the bills modify an existing state permit exemption for the replacement and repair of existing docks and piers, by specifying the replacement or repair must be "within 5 feet of the same location and no larger in size," and that no additional aquatic resources may be adversely impacted.

UPDATE: CS/HB 73 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

Florida Drug and Cosmetic Act

SB 172 (R-Bradley, District 5) and HB 113 (R-Roach, District 79) preempt the regulation of over-the-counter proprietary drugs or cosmetics (which includes sunscreen) to the state.

UPDATE: SB 172 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

Water Quality Improvements

CS/CS/SB 712 (R-Mayfield, District 17) makes a variety of changes to current law relating to water quality improvements: septic systems; requirements for areas located near Outstanding Florida Springs; basin management action plans (BMAPs); stormwater management

systems; sanitary sewer overflows; local government fertilizer ordinances; wastewater projects grants; and monetary penalties for environmental permit violations.

- **Transfer of Septic Tank Program** – The bill requires the Department of Environmental Protection and the Department of Health to report to the Legislature by July 2021 on transferring regulatory oversight of the septic tank program from DOH to DEP.
- **Statewide Stormwater Rules** – The bill directs the DEP and water management districts to adopt statewide environmental resource permit rules for stormwater management systems, including performance management and design standards that increase nutrient removal from discharges and ensure new nutrient loadings are not discharged into impaired waters.
- **Outstanding Florida Springs** – The bill provides additional requirements for areas within Outstanding Florida Springs. Local governments located within such areas that fail to adopt the state model fertilizer ordinance are subject to daily monetary penalties pursuant to Florida Statutes, Chapter 403 and are ineligible for DEP wastewater grants.
- **BMAPs/Septic Remediation Plans** – The bill provides additional requirements relating to BMAPs. Agricultural operations must undertake specified actions if a BMAP is not adopted within 90 days after the adoption of a nutrient total maximum daily load. The bill directs DEP, DOH and relevant local governments to develop a septic tank remediation plan, to be adopted as part of the BMAP, if septic tanks are contributing to at least 20 percent of nonpoint source pollution or if DEP determines the remediation plan is necessary to achieve a total maximum daily load. DEP shall hold at least one public hearing before adopting a remediation plan. The bill authorizes DEP to impose restrictions on certain septic tanks within specified areas as part of a remediation plan. Local governments that fail to meet timelines or requirements of a remediation plan are ineligible for DEP wastewater grants and shall be assessed monetary penalties pursuant to Chapter 403. The bill establishes a wastewater grant program, subject to appropriation, for DEP to provide grants for projects that will reduce nutrient pollution within a BMAP.
- **Sewer Overflows** – The bill requires wastewater utilities to provide 24 hours' notice to customers of any sanitary sewer overflow into a waterway or aquifer and provides the utility is ineligible for DEP wastewater grants until DEP determines necessary repairs or improvements have been implemented. In addition, the overflow shall subject the utility to daily monetary penalties pursuant to Chapter 403 until the repair or improvement has been implemented. DEP is authorized to reduce a penalty based on a utility's investment in assessment and maintenance activities to identify and address conditions that may cause sewer overflows. DEP is required to post consent orders relating to sewer overflows on its website, including any reports filed by the utility.
- **Monetary Penalties** – The bill increases the minimum threshold for DEP's administrative penalty from \$10,000 to \$20,000. In addition, it specifies that any statutory restrictions on the amount of administrative penalties DEP may assess do not apply to violations of a BMAP or to any unauthorized or unpermitted wastewater discharge or effluent limitation exceedance that results in a water quality violation.
- **Mandatory Fertilizer Ordinances** – The bill requires all local governments to adopt the state Model Ordinance for Florida-Friendly Fertilizer Use by January 2021. Local governments that fail to comply are subject to monetary penalties pursuant to Chapter 403 and are ineligible for DEP wastewater grants. The bill requires local governments to conduct educational campaigns on the ordinance, provide enforcement programs, provide notice to affected property owners and submit a report on implementation efforts to DEP.

UPDATE: CS/CS SB 712 was amended in committee to, among other things, provide that a local government is not responsible for a private domestic wastewater facility's compliance with a BMAP unless the facility is operated through a public-private partnership to which the local government is a party; prohibits local governments from providing legal rights to any plant, animal, body of water, or other part of the natural environment unless otherwise specifically authorized by state law or the State Constitution; and clarifies that local governments with biosolids ordinances may retain those ordinance until repealed.

CS/CS/SB 712 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020 (unless otherwise noted in the bill).

Environmental Accountability

CS/HB 1091 (R-Fine, District 53) increases penalties by 50% for violations of a variety of state environmental laws, including laws relating to the pollution of groundwater and surface water, litter, coral reefs, aquatic preserves and solid waste. The bill also establishes an optional sanitary sewer lateral inspection program for municipalities and counties for the purpose of helping to identify leaking sanitary sewer laterals and to maintain a database to store information concerning properties where a defective sanitary sewer lateral has been identified. The bill also requires the disclosure by a seller of known defects in sanitary sewer laterals to a prospective purchaser.

UPDATE: CS/HB 1091 passed the House and the Senate, and is now awaiting the Governor's signature. Its effective date, if signed, is July 1, 2020.

BILLS THAT FAILED:

Acquisition of Water & Wastewater Systems

CS/HB 207 (R-McClain, District 23) and CS/SB 658 (R-Albritton, District 26) would authorize a public water or wastewater utility to establish the rate base of an existing water or wastewater system it acquires using the fair market value of the utility, require the Florida Public Service Commission to provide specified information relating to utility valuation and require the commission to develop related rules.

UPDATE: CS/HB 207 was indefinitely postponed and withdrawn from consideration (failed).

Reclaimed Water

CS/CS/HB 715 (R-Maggard, District 38) and CS/CS/SB 1656 (R-Albritton, District 26) prohibit domestic wastewater utilities from disposing of effluent, reclaimed water or reuse water by surface water discharge beginning January 2026. While the bills exempt some types of discharges and fiscally constrained governments from the prohibition, the overall mandate on local governments to comply is likely to be high. The bills direct the Department of Environmental Protection to develop rules relating to the beneficial reuse of water for public water supply purposes that are protective of the environment and public health, building on the guiding principles and goals set forth in the Potable Reuse Commission's 2019 report on advancing potable reuse in Florida. The bills specify the rules should require the treatment of reclaimed water to drinking water standards.

UPDATE: CS/CS/HB 715 and CS/CS/SB 1656 were indefinitely postponed and withdrawn from consideration (failed).

OTHER

BILLS THAT PASSED:

Law Enforcement Vehicles

CS/SB 476 (R-Hooper, District 16) and CS/HB 307 (R-LaMarca, District 93) provides that community associations may not prohibit a law enforcement officer who is a unit owner from parking his or her law enforcement vehicle in an area where the unit owner or his or her guest otherwise has a right to park.

UPDATE: CS/SB 476 passed the full Senate 39-0 and passed the full House 116-0. On February 21, 2020, CS/SS 476 was signed into law by Governor DeSantis, Chapter 2020-5. The new law takes effect immediately.

BILLS THAT FAILED:

Constitution Revision Commission

SB 142 (R-Brandes, District 24), SB 176 (D-Rodriguez, District 37), HB 303 (R-Drake, District 5) and HB 301 (R-Drake, District 5) all involve the Constitution Revision Commission (CRC). Due to criticism of how the 2018 CRC handled the bundling of constitutional amendments on the 2018 ballot, SB 142, HB 301 and HB 303 seek to abolish the CRC. SB 176 does not seek to abolish the CRC but would require that any future CRC proposals be limited to a single subject.

UPDATE: SB 142 was indefinitely postponed and withdrawn from consideration (failed).

Judicial Jurisdiction

CS/SB 1510 (R-Brandes, District 24) and CS/HB 7059 (House Judiciary Committee) would transfer the jurisdiction of circuit courts to hear appeals of county court, civil, and criminal cases, to the district courts of appeal. Under current law, these appeals are heard by circuit courts. The bill originally would have included code enforcement and administrative appeals. The current version of the bill, as amended, would have circuit courts retain jurisdiction to hear appeals from final administrative orders of local code enforcement boards and to hear appeals and review other matters as expressly provided by law. The bill is based on the recommendations of a recent report by the Judicial Management Council's Workgroup on Appellate Review of County Court Decisions.

UPDATE: CS/SB 1510 and CS/HB 7059 were indefinitely postponed and withdrawn from consideration (failed).

Sovereign Immunity

CS/SB 1302 (R-Flores, District 39) would amend current law regarding tort liability claims against the state and local government entities. The bill would increase the per-occurrence limit on the collectability of judgments against government entities from \$300,000 to \$500,000 and eliminates the \$200,000-per-claimant limit, allow government entities to settle claims in any amount without the approval of a claim bill by the Legislature to the extent of insurance coverage, and outlines in what instance the state and local governments are liable to pay for compensatory damages. The bill also ties sovereign immunity caps to a Consumer Price Index to be adjusted each year on July 1 of each year, beginning in 2021.

UPDATE: CS/SB 1302 was indefinitely postponed and withdrawn from consideration (failed).

AGENDA ITEM NO. 3B
REPORTS OF City Manager

AGENDA ITEM NO. 3C
REPORTS OF City Commission

AGENDA ITEM NO. 4
ADDITIONS/DELETIONS

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

**APPROVAL of the
March 10, 2020
Investiture Ceremony Minutes**

**MINUTES — MARCH 10, 2020
CITY OF INDIAN ROCK BEACH
INVESTITURE CEREMONY**

The Indian Rocks Beach Investiture Ceremony was held on **TUESDAY, MARCH 10, 2020**, in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida.

Mayor-Commissioner Kennedy called the meeting to order at 6:30 p.m.

PRESENT: Mayor-Commissioner Joanne Moston Kennedy, Commissioner Diane Flagg, Commissioner Phillip J. Hanna, Commissioner Edward G. Hoofnagle, Commissioner-Elect Joe McCall.

OTHERS PRESENT: City Manager Brently Gregg Mims, City Attorney Randy D. Mora, City Clerk Deanne B. O'Reilly, MMC, and Planning Consultant Hetty C. Harmon AICP.

Mayor-Commissioner Kennedy welcomed everyone to the Investiture Ceremony and noted there would be a brief reception following the proceedings.

The following individuals were sworn in for their new terms as Indian Rocks Beach City Commissioners:

1. **Joanne "Cookie" Moston Kennedy**
Sworn in by Notary Kathryn Blankenship Alvarez.
2. **Edward G. Hoofnagle**
Sworn in by City Attorney Randy D. Mora.
3. **Joe McCall**
Sworn in by City Attorney Randy D. Mora.

Mayor-Commissioner Kennedy announced that the regular meeting would begin at 7:00 p.m.

3. ADJOURNMENT.

The meeting was adjourned at 6:41 p.m.

April 14, 2020
Date Approved

Joanne Moston Kennedy, Mayor-Commissioner

ATTEST: _____
Deanne B. O'Reilly, MMC, City Clerk
/DOR

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

**APPROVAL OF THE
March 10, 2020
Regular City Commission Meeting
Minutes**

AGENDA ITEM NO.: 5B - CONSENT AGENDA
DATE OF MEETING: APRIL 14, 2020 CCM

MINUTES — MARCH 10, 2020
CITY OF INDIAN ROCKS BEACH
REGULAR CITY COMMISSION MEETING

The Indian Rocks Beach Regular City Commission Meeting was held on **TUESDAY, MARCH 10, 2020**, 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, Commissioner Diane Flagg, Commissioner Phillip J. Hanna, and Commissioner Joe McCall.

OTHERS PRESENT: City Manager Brently Gregg Mims, City Attorney Randy D. Mora, and City Clerk Deanne B. O'Reilly, MMC.

ABSENT: Commissioner Ed Hoofnagle.

(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 (PCSO) presented the February 2020 Crime Analysis Report for the City of Indian Rocks Beach.

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

David Ardman, Fire Commissioner, Indian Rocks Beach Seat, reported on the following Fire District items:

- Stated the District has completed the first step of a more detailed station location study for all three of their stations in cooperation with Pinellas County and a third party consultant.
- Awaiting approval from Pinellas County Water Navigation and a letter from the Army Corp of Engineers to place the boat lift at the Keegan Clair Boat Ramp.
- Addressed concerns over COVID-19 (coronavirus) implications on the District's service delivery and workplace.
- Provided a detailed Call Data for the month of February.

2. PUBLIC COMMENT.

Don House, 2104 Beach Trail, stated during the February meeting, he asked about the qualifications of one of the City Commissioners. He stated the City Attorney did respond to his email, and he agrees with the City Attorney that the City Commission is in control of the City Commission. They are responsible for the validity of the City Commission Members, not the City Manager, not the City Attorney, and not the City Clerk.

Russell Meadows, a Seminole resident, stated he is a USA Pickleball Association Member and a pending ambassador in this area. There are several hundred pickleball players that use the Indian Rocks Beach courts. He thanked the City for providing such a wonderful facility to play pickleball. Pickleball is the country's fast-growing sport. There are over 12 major health benefits from playing pickleball. The Indian Rocks Beach courts have earned the reputation of being the most friendly, fun-loving, helpful, and hospitable anywhere around.

Mr. Meadows requested the present court times be kept. He presented a petition to the City Commission.

Tom Chittenden, 510 Garland Circle, stated he has been a resident of the City for 27 years. His children and grandchildren have all played in Kolb Park at the baseball field, tennis courts, skateboard ramp, basketball court, the playground equipment, and he now plays pickleball and advocates for a 7:00 a.m. opening for the pickleball court. He also advocates taking the tennis courts and making them into four new pickleball courts and putting two new tennis courts over to the right.

Phil Wrobel, 112-13th Avenue, stated he supports having all amenities open up at the same time at Kolb Park, including the skateboard park.

Mr. Wrobel stated he knows he voted for the Forward Pinellas Visioning Study when he was a City Commissioner. But, he feels that was a mistake because the study advised the community that the City has a parking problem. He thought the study was supposed to provide solutions to the issues.

Rod Baker, 364 Bahia Vista Drive, stated Code Section 74-1, Fishing on or near beach, as it refers to shark fishing and surf fishing runs afoul to the constitutional protection of fishing and is also constitutionally protected as part of Florida's cultural heritage.

Mr. Baker stated these items are governed by the State of Florida and are part of the cultural heritage of Florida; perhaps the City would consider removing these ordinances.

John Pfanstiehl, 448 Harbor Drive South, stated at the January City Commission Meeting, resident Bonnie Sullivan told the City Commission that Mr. Palomba had moved, and she was very clear about what was going on in the neighborhood. He stated at the February City Commission Meeting stated Don House stated that Mr. Palomba swore under oath that the Largo home was now his primary residence that was in December. Again, no one even bothered to ask Mr. Palomba if that was true. The City Commission

needs to ask everybody under oath what they knew about Mr. Palomba moving and when that is the only way to handle this.

Rebecca Sacra, 368 LaHacienda Drive, thanked the City for making it possible for having the pickleball courts, and she does appreciate it.

3A. REPORTS OF the City Attorney.

CODE SECTION 74-1. FISHING ON OR NEAR BEACH.

City Attorney Mora stated Code Section 74-1, Fishing on or near beach, in reference to shark fishing, surf fishing, and spear fishing, has not been enforced at any time, and staff has begun the process of coordinating an ordinance to strike that from the City Code.

VICE MAYOR-COMMISSIONER PALOMBA TENURE.

City Attorney Mora stated Don House and he gave a fairly thorough analysis to the City Commission for their consideration with the allegation being that the Vice Mayor-City Commissioner had moved based solely and exclusively on the homestead selection. There is nothing in the City's ordinances, State law, or case law that states homestead declaration for the coming year is itself a definitive marker of that fact. To the extent his comments at the last meeting were interpreted as evasive, they were intended to convey the idea that anyone asserting an issue in the law is clear cut and straight forward is a misrepresentation of the nuance needed to analyze legal issues. In this particular issue, there were a number of factors to be considered, and most important is that of the fact that Vice Mayor-Commissioner Palomba was still registered to vote in Indian Rocks Beach, maintained a driver's license in Indian Rocks Beach, slept in Indian Rocks Beach on occasion, received packages in Indian Rocks Beach, and hosted in Indian Rocks Beach. It is a multi-faceted analysis. There is case law and jurisprudence on the issue that says a high degree of deference must be given to the declaration of the elected official. In this case, the elected official declared that it was entirely his intention to remain a resident of Indian Rocks Beach for the remainder of his term, and relocate thereafter. Attorney Mora emphasized that he previously submitted his written analysis to the Commission, and his comments tonight remain consistent.

City Attorney Mora stated there is general agreement, through the City Charter, that the City Commission determines whether or not an individual is qualified to serve. The City Commission shall file a charge if it deems otherwise. The City Commission has been presented with the information thus far it has not taken action, and it need not affirmatively vote not to take inaction. The Commission's inaction itself is sufficient.

City Attorney Mora provided a brief update on the Legislative Session.

3B. REPORTS OF the City Manager.

City Manager Mims provided a brief review of the following projects:

- Completed the Bahia Vista Drive Road Reconstruction Project.
- The City will be able to piggyback onto a Pinellas County bid package for the Kolb Park Gazebo Project, which will save time and money, and stated the project has been funded by Action 2000, Inc.
- Gulf Boulevard Underground Utility Project is going well. However, there is confusion between the City project and the Florida Department of Transportation Stormwater Project.
- Completed the City Hall Solar LED Light Project.
- Process of preparing a bid package for solar panels for the auditorium, the museum, and the restrooms at Kolb Park and the Nature Preserve.
- East Gulf Boulevard Property — A fence will be erected on the west side and decorated fencing on the front of the property to secure the property. A good number of invasive trees will be removed from that property.
- Solar bollards continue to be installed on the beach accesses.
- Updated signage continues to be installed on the beach accesses.
- Stated the beach access landscaping is being upgraded, and the 24th and 27th Beach Accesses are completed, and staff continues to work on that.
- A couple of months ago, the City Commission approved for the City Attorney and him to negotiate an agreement with Pinellas County on building services, and he advised that the City was successful in negotiating an agreement. He stated effective March 30, 2020, Pinellas County Building Department would be the lead Building Department for the City. *[Attached hereto and made a part of these minutes is the Interlocal Agreement between Pinellas County and the City of Indian Rocks Beach to become its Building Department.]*
- Provided an update on the coronavirus.
- Announced the March 18, 2020 Public Forum on the Beach Renourish Project — Perpetual Storm Damage Reduction Easements, from 6:00 p.m. to 8:00 p.m., in the Civic Auditorium.
- Stated the Forward Pinellas Vision Study would be coming back to the City Commission in May 2020. He stated there is a link on the City's website where the public can leave comments and suggestions about the study. He stated the study is a draft, and there is no recommendation in the draft study to increase the building height.
- Stated he would like to add to the agenda the "Discussion of the City of Belleair Beach's request to Pinellas County to investigate the feasibility of a toll for the Belleair Causeway Bridge".

3C. REPORTS OF the City Commission.

COMMISSIONER HANNA

- Welcomed Commissioner McCall to the team.
- Stated he would like to see some clarification on golf carts concerning age requirements and requested of the short-term vacation rentals that they post the rules and regulations for golf carts in their vacation rentals.

City Attorney Mora stated his office is in the process of preparing a memorandum analyzing golf carts. There has been some confusion as Florida Statutes speaks of golf carts in several places.

COMMISSIONER MCCALL

- Thanked everyone for their support. He looks forward to being on the City Commission with this group and continuing his support of this community.

COMMISSIONER FLAGG

- Welcomed Commissioner McCall to the City Commission.
- Thanked everyone who came here tonight to talk about their passion, which is pickleball.
- Thanked the City for helping to mitigate the pickleball noise issue by putting up the sound barriers.
- During the April City Commission Meeting, the City Commission will be discussing park hours.

MAYOR-COMMISSIONER KENNEDY

- Announced the events and meetings of the City Commission and civic organizations.

4. ADDITIONS/DELETIONS.

CONSENSUS TO ADD, AS AGENDA ITEM NO. 9A, DISCUSSION OF WHETHER OR NOT THE CITY COMMISSION AUTHORIZES STAFF TO PREPARE A LETTER, TO BE SIGNED BY THE MAYOR-COMMISSIONER ON BEHALF OF THE CITY COMMISSION, THAT STATES THE CITY OFFICIALLY OBJECTS TO A TOLL ON THE BELLEAIR CAUSEWAY BRIDGE.

5. CONSENT AGENDA:

- A. APPROVAL of the February 11, 2020 Regular City Commission Meeting Minutes.**
- B. APPROVAL of the February 13, 2020 City Commission Work Session Minutes.**

City Attorney Mora read the Consent Agenda, consisting of Agenda Item Nos. 5A and 5B, by title only.

MOTION MADE BY COMMISSIONER HANNA, SECONDED BY COMMISSIONER FLAGG, TO APPROVE THE CONSENT AGENDA, CONSISTING OF AGENDA ITEM NOS. 5A AND 5B, AS SUBMITTED. UNANIMOUS APPROVAL BY ACCLAMATION.

6A. BOA CASE NO. 2020-01 — 351-12TH AVENUE

Considering variance requests from Section 94-86(a)(1) to allow for a dock facility to exceed the 50-foot length from the seawall by 6 feet and to allow a variance of 11 feet 4 inches into side yard setback leaving a side yard setback of 8 inches for the property located at 351-12th Avenue, Indian Rocks Beach, Florida, and legally described as Indian Beach Re-Revised 2nd Addition, Block 89, Lot 13. Parcel #06-30-15-42066-089-0130.

SUBJECT: BOA CASE NO. 2020-01/351-12TH AVENUE: Variance requests from Section 94-86(a)(1) to allow for a dock facility to exceed the 50-foot length from the seawall by 6 feet and a variance of 11 feet 4 inches into side yard setback leaving a side yard setback of 8 inches, for the property located at 351-12th Avenue, Indian Rocks Beach, Florida, and legally described as Block 89, Lot 13, Second Addition to Re-Revised Map of Indian Beach. Parcel #06-30-15-42066-089-0130.

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

BOARD OF ADJUSTMENTS AND APPEALS: The Board of Adjustments and Appeals recommended APPROVAL to the City Commission on BOA Case No 2020-01 with a motion of 4 to 1 with Board Member Clark dissenting.

OWNER	Patricia Jordan
PROPERTY LOCATION:	351-12th Avenue
ZONING:	S- Single Family

Direction	Existing Use	Zoning Category
North	Residential	S
East	Residential	S
South	Intracoastal	N/A
West	Residential	S

BACKGROUND:

Patricia Jordan is requesting a variance for the side yard setback for a boat lift that will encroach into the required 12-foot side yard setback by 11 feet 4 inches leaving an 8-inch distance between the boat lift and the side property line extended. Also, due to the mangroves and seagrass, the applicant is requesting a variance to extend the dock length by 6 feet.

In August 2019, the City issued a joint dock permit with the neighbor, however, Pinellas County Environmental would not approve it due to the location of the mangroves and seagrass. The Army Corps of Engineers required that the dock be constructed 5 feet above the seagrass, which resulted in the dock being elevated by a few steps at a point 10 feet 9 inches from the seawall.

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 property is located in an area that has mangroves and seagrass and is not typical to most other properties in the City.

- 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 not confer special privileges to the applicant, it would allow for the dock and boat lift to be constructed.

- 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 dock and boat lift.

- 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 be in harmony with the general intent and purpose of subpart B.

BOA 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 February 3, 2020, per Code Section 2-149.

COMMISSION 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 February 24, 2020, per Code Section 2-149.

Pursuant to a legal notice published in the February 28, 2020-edition, of the St. Pete Times Section of the *Tampa Bay Times*, a public hearing has been scheduled on March 10, 2020, for BOA Case No. 2020-01.

City Attorney Mora read Agenda Item No. 6A/BOA Case No. 2020-01 by title only and stated that this was a quasi-judicial proceeding.

City Attorney Mora inquired of the Members if any of them had any ex-parte communications with the applicant, with all Members responding in the negative.

City Attorney Mora inquired of the Members if any of them had done a site visit for the limited purpose of evaluating this case, with all Members responding in the negative.

All persons planning to give testimony during the quasi-judicial proceeding were duly sworn in by the City Attorney.

Planning Consultant Harmon stated the variance is for the property located at 351-12th Avenue. The applicant is requesting variances from Code Section 94-86(a)(1) to allow for a dock facility to exceed the 50-foot length from the seawall by 6 feet to clear the mangroves and the shallow water and a variance of 11 feet 4 inches into the side yard setback leaving a side yard setback of 8 inches.

Planning Consultant Harmon presented a PowerPoint Presentation depicting aerial views of the property showing the location on the lot, the mangroves, and the shallow water at the end of the lot, pictures from the seawall, and drawings of the dock design.

Planning Consultant Harmon stated the Army Corps of Engineers is requiring the applicant to elevate the dock at least 5 feet above the water level and above the seagrass because there is seagrass in that shallow water beyond the mangroves.

Joe Place, Enterprise Marine, 8165-46th Avenue North, St. Petersburg, contractor for the applicant, stated there was an original permit that was approved by the City, and the square footage of the original permit is larger than what she is asking for now. Pinellas County did not turn it down technically for the size of the dock platform. They turned it down because of the seagrass out there. The Army Corps of Engineers is requesting that

the dock be elevated 5-foot above mean high water to allow more sunlight to get down to the seagrass.

Mayor-Commissioner Kennedy opened the public hearing.

John Thayer, 1819 Bay Boulevard, stated he lived on 12th Avenue for seven years with many boats and stated it is very shallow, so he has no problem whatsoever with another 6 feet. He stated these are huge pie-shaped lots out to the water edge, and if he reads the dock design correctly, those two boat lifts will be less than 3½ feet apart.

Seeing and/or hearing no one wishing to speak, Mayor-Commissioner Kennedy closed the public hearing.

Mr. Place stated both joint neighbors have signed off on the variance for each giving approval.

MOTION MADE BY COMMISSIONER FLAGG, SECONDED BY COMMISSIONER MCCALL, TO APPROVE BOA CASE 2020-01 VARIANCE REQUESTS FROM SECTION 94-86(A)(1) TO ALLOW FOR A DOCK FACILITY TO EXCEED THE 50-FOOT LENGTH FROM THE SEAWALL BY 6 FEET AND A VARIANCE OF 11 FEET 4 INCHES INTO SIDE YARD SETBACK LEAVING A SIDE YARD SETBACK OF 8 INCHES, FOR THE PROPERTY LOCATED AT 351-12TH AVENUE, INDIAN ROCKS BEACH, FLORIDA, AND LEGALLY DESCRIBED AS LOT 13, SECOND ADDITION TO RE-REVISED MAP OF INDIAN BEACH. PARCEL #06-30-15-42066-089-0130.

ROLL CALL VOTE:

AYES: HANNA, MCCALL, FLAGG, KENNEDY

NAYS: NONE

ABSENT: HOOFNAGLE

THE MOTION CARRIED BY A VOTE OF 4 TO 0.

6B. BOA CASE NO. 2020-02 — 353-12TH AVENUE

Considering variance requests from Section 94-86(a)(1) to allow for a dock facility to exceed the 50-foot length from the seawall by 6 feet and to allow a variance of 9 feet 4 inches into side yard setback leaving a side yard setback of 2 feet 8 inches for the property located at 353-12th Avenue, Indian Rocks Beach, Florida, and legally described as Indian Beach Re-Revised 2nd Addition, Block 89, Lot 14. Parcel #06-30-15-42066-089-0140.

SUBJECT: BOA CASE NO. 2020-02/353-12TH AVENUE: Variance requests from Section 94-86(a)(1) to allow for a dock facility to exceed the 50-foot length from the seawall by 6 feet and a variance of 9 feet 4 inches into side yard setback leaving a side yard setback of 2 feet 8 inches for the property located at 353-12th Avenue, Indian Rocks Beach, Florida, and legally described as Block 89, Lot 14, Second Addition to Re-Revised Map of Indian Beach. Parcel #06-30-15-42066-089-0140.

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

BOARD OF ADJUSTMENTS AND APPEALS RECOMMENDATION: The Board of Adjustments and Appeals recommended APPROVAL to the City Commission on BOA Case No 2020-01 with a motion of 4 to 1 with Board Member Clark dissenting.

OWNERS: Adam and Deborah Probst
PROPERTY LOCATION: 353-12th Avenue
ZONING: S- Single Family

Direction	Existing Use	Zoning Category
North	Residential	S
East	Residential	S
South	Intracoastal	N/A
West	Residential	S

BACKGROUND:

Adam and Deborah Probst are requesting variances for the length of the dock and side yard setback of the boat lift that will encroach into the required 12-foot side yard setback by 9 feet 4 inches leaving a 2 feet 8 inch distance between the boat lift and the side property line extended. Also, due to the mangroves and seagrass, the applicants are requesting to extend the dock length by 6 feet.

In August 2019, the City issued a joint dock permit with the neighbor, however, Pinellas County Environmental would not approve it due to the location of the mangroves and seagrass. The Army Corps of Engineers required that the dock be constructed 5 feet above the seagrass, which resulted in the dock being elevated by a few steps at a point 10 feet 9 inches from the seawall.

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 property is located in an area that has mangroves and seagrass and is not typical to most other properties in the City.

- 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 not confer special privileges to the applicant, it would allow for the dock and boat lift to be constructed.

- 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 dock and boat lift.

- 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 be in harmony with the general intent and purpose of subpart B.

BOA 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 February 3, 2020, per Code Section 2-149.

COMMISSION 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 February 24, 2020, per Code Section 2-149.

Pursuant to a legal notice published in the February 28, 2020-edition, of the St. Pete Times Section of the *Tampa Bay Times*, a public hearing has been scheduled on March 10, 2020, for BOA Case No. 2020-02.

City Attorney Mora read Agenda Item No. 6B/BOA Case No. 2020-02 by title only and stated that this was a quasi-judicial proceeding.

City Attorney Mora inquired of the Members if any of them had any ex-parte communications with the applicant, with all Member responding in the negative.

City Attorney Mora inquired of the Members if any of them had done a site visit for the limited purpose of evaluating this case, with all Members responding in the negative.

All persons planning to give testimony during the quasi-judicial proceeding were duly sworn in by the City Attorney.

Planning Consultant Harmon stated this property is located at 353-12th Avenue at the very curve of 12th Avenue. The applicants are requesting variances from Section 94-86(a)(1) to allow for a dock facility to exceed the 50-foot length from the seawall by 6 feet to clear the mangroves and the shallow water, and a variance of 9 feet 4 inches into the side yard setback leaving a side yard setback of 2 feet 8 inches.

Planning Consultant Harmon presented a PowerPoint Presentation to the City Commission depicting aerial views of the property showing the location on the lot, the mangroves, and the shallow water at the end of the lot, pictures from the seawall, and drawings of the dock design.

Planning Consultant Harmon stated the Army Corps of Engineers requires that the dock be constructed 5 feet above the mean high water level, which will result in the dock being elevated by a few steps at a point 10 feet 9 inches from the seawall.

Joe Place, Enterprise Marine, 8165- 46th Avenue North, St. Petersburg, contractor for the applicant, stated this is the same as BOA Case No. 2020-01. He stated the dock had been reduced from the original permitted project to receive approval from Pinellas County Environmental Management and the Army Corps of Engineers.

Mayor-Commissioner Kennedy opened the public hearing. Seeing and/or hearing no one wishing to speak, the public hearing was closed.

MOTION MADE BY COMMISSIONER HANNA, SECONDED BY COMMISSIONER FLAGG, TO APPROVE VARIANCE REQUESTS FROM CODE SECTION 94-86(A)(1) TO ALLOW FOR A DOCK FACILITY TO EXCEED THE 50-FOOT LENGTH FROM THE SEAWALL BY 6 FEET AND TO ALLOW A VARIANCE OF 9 FEET 4 INCHES INTO SIDE YARD SETBACK LEAVING A SIDE YARD SETBACK OF 2 FEET 8 INCHES FOR THE PROPERTY LOCATED AT 353-12TH AVENUE, INDIAN ROCKS BEACH, FLORIDA, AND LEGALLY DESCRIBED AS BLOCK 89, LOT 14, SECOND ADDITION TO RE-REVISED MAP OF INDIAN BEACH. PARCEL #06-30-15-42066-089-0140.

ROLL CALL VOTE:

AYES: HANNA, FLAGG, MCCALL, KENNEDY

NAYS: NONE
ABSENT: HOOFNAGLE

THE MOTION CARRIED BY A VOTE OF 4 TO 1.

6C. BOA CASE NO. 2020-03 — 531 HARBOR DRIVE NORTH
Considering a variance request from Section 110-292(1)(b) to allow for a hedge to exceed 3 feet in height within 15 feet of the rear lot line for the property located at 531 Harbor Drive North, Indian Rocks Beach, Florida, and legally described as Browns Addition to Re-Revised Map of Indian Beach, Lot 21. Parcel #06-30-15-12402-000-0210.

SUBJECT: BOA CASE NO. 2020-03/531 HARBOR DRIVE NORTH: A variance request from Section 110-292(1)(b) to allow for a hedge to exceed 3 feet in height within 15 feet of the rear lot line, for the property located at 531 Harbor Drive North, Indian Rocks Beach, Florida, and legally described as Lot 21, Browns Addition to Re-Revised Map of Indian Beach. Parcel #06-30-15-12402-000-0210.

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

BOARD OF ADJUSTMENTS AND APPEALS RECOMMENDATION: The Board of Adjustments and Appeals recommended DENIAL to the City Commission on BOA Case No 2020-03 with a motion of 4 to 1 with Vice Chair DeVore dissenting.

OWNER: Allen & Eeva Hopley
PROPERTY LOCATION: 531 Harbor Drive North
ZONING: S- Single Family

Direction	Existing Use	Zoning Category
North	Residential	S
East	Residential	S
South	Residential	S
West	Intracoastal	N/A

BACKGROUND:

Allen and Eeva Hopley purchased their house in 2013 and landscaped the backyard. Areca palms were planted along both rear side yard property lines. In September 2019, the house to the north was sold and the owner complained to the City that his view was blocked. In December 2019, a code violation notice letter was issued by the City to the Hopleys for violation of the Land Development Code.

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.

There are no special conditions or circumstances that are peculiar to the land.

- b. The special conditions and circumstances do not result from the actions of the applicant.

The applicant planted the palm trees in the rear yard setback.

- 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 denial 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.

The denial of this variance request would not deny reasonable use of the land.

- 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.

Denial of the variance will be in harmony with the general intent and purpose of subpart B.

BOA 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 February 3, 2020, per Code Section 2-149.

COMMISSION 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 February 24, 2020, per Code Section 2-149.

Pursuant to a legal notice published in the February 28, 2020-edition, of the St. Pete Times Section of the *Tampa Bay Times*, a public hearing has been scheduled on March 10, 2020, for BOA Case No. 2020-03.

City Attorney Mora read Agenda Item No. 6C/BOA Case No. 2020-03 by title only, and stated that this was a quasi-judicial proceeding.

City Attorney Mora read Agenda Item No. 6C/NOA Case No. 2020-03 by title only, and stated that this was a quasi-judicial proceeding.

City Attorney Mora inquired of the Members if any of them had any ex-parte communications with the applicant, with Mayor-Commissioner Kennedy advised she had a conversation with the applicant, Mr. Hopley.

City Attorney Mora asked Mayor-Commissioner Kennedy to disclose the nature of those communications.

Mayor-Commissioner Kennedy stated the applicant came to Conversation with the Mayor on Monday, March 2, 2020, and spoke about the application. She stated the applicant showed her some pictures, the hedges, and talked to her about his issues with trimming the hedges.

City Attorney Mora asked Mayor-Commissioner Kennedy if she felt that her communication in anyway impaired her ability to impartially adjudicate this matter, with Mayor-Commissioner Kennedy responding in the negative.

City Attorney Mora inquired of the Members if any of them had done a site visit for the limited purpose of evaluating this case, with all Members responding in the negative.

All persons planning to give testimony during the quasi-judicial proceeding were duly sworn in by the City Attorney.

Planning Consultant Harmon stated the property is located at 531 Harbor Drive North and the the applicants purchased the property in April 2013 and landscaped the backyard. Areca Palms were planted along both side yard property lines because the overall lot next-door (529 Harbor Drive North) was a mess and an eyesore. The applicants felt if they landscaped it, they would not have to look at the mess.

Planning Consultant Harmon stated the applicants are requesting a variance from Section 110-292(1)(b) to allow for a hedge to exceed 3 feet in height within 15 feet of the rear lot line for the property located at 531 Harbor Drive North.

Planning Consultant Harmon presented a PowerPoint Presentation depicting aerial views of the property, a picture of the backyard looking toward the Intracoastal Waterway, and pictures of the Areca Palms within the rear yard setback.

Planning Consultant Harmon stated hedges that are located within the rear yard setback are to be no more than 3 feet in height per the City Code, and staff is considering the Areca Palms as hedges.

Planning Consultant Harmon stated the applicant has thinned out the bottom of the Areca Palms as shown in the PowerPoint Presentation.

Planning Consultant Harmon stated staff and the Board of Adjustments and Appeals have recommended denial for this variance request based on the variance review criteria.

Mayor-Commissioner Kennedy opened the public hearing.

Allen Hopley, 531 Harbor Drive North, the applicant, stated he purchased the house seven years ago and did extensive landscaping. He stated he wanted to clarify something that was said at the Board of Adjustments and Appeals Meeting. He stated, for the record, that he does not rent his house out. However, he did let his friends use his house once.

Debra Gell, 2111 Dr. MLK, Jr. Street North, St. Petersburg, attorney for the applicant, stated subsequent to the last meeting, Mr. Hopley again trimmed his palm trees and stated she has new pictures, which she submitted for the record. After the last meeting, Mr. Radawiec sent a letter to the City stating they did not get a fair hearing because they did not understand what was going on. The focus of the letter was about the view and the root balls of the palm trees were going to ruin his seawall and his irrigation system. She stated the view has been greatly improved by the trimming of the palm trees.

Attorney Gell stated Mr. Hopley has hired an arborist to determine whether Areca palms could potentially cause damage to the seawall located nearby, and it was the arborist's opinion that there is no need for concern with regard to these palms causing damage to the seawall.

Attorney Gell stated this case comes down to the definition of what is a hedge. Areca palms are trees and not hedges, and Mr. Hopley has instructed his landscapers to keep them trimmed, so that there is no more of the bottom sprouting. Mr. Hopley has made several attempts to contact the new owner, Mr. Radawiec.

Attorney Gell stated a member of the Board of Adjustments and Appeals stated *"Well, there is a lot of properties in Indian Rocks Beach that have palms like that near the water,"* so she thinks maybe not wanting to open a can of worms.

Attorney Gell stated Mr. Hopley has taken great steps to do the right thing to keep those trees clean. They are palm trees.

Commissioner Flagg asked how many times have these palms been trimmed back, with Attorney Gell stating twice since the report.

Horacy Radawiec, 529 Harbor Drive North, stated per the Army Corps of Engineers nothing can be planted within 6 feet of the seawall, and Mr. Hopley planted 6 inches from the seawall. No hedges/trees can exceed the City Code, which is 3 feet in height. He stated he paid a lot of money to get this view and his view is being blocked by the palms.

Clarence Eichman, 527 Harbor Drive North, stated he has lived there for a very long time and provided a history of the development of Harbor Drive North. He was told that the palms were to be maintained at 3 feet. He stated as time went on, a number of people have made complaints about them. He stated he can see down that way and it blocks a lot of view. The palms are too high and they should be cut down.

Mr. Hopley stated he is on a curve, and the view his neighbor will see is his backyard and his boat on his boat lift, and if his neighbor looks out on an angle, he would see his deck and other foliage. The palm trees that are very close to his seawall were there when he purchased his residence. He has had his seawall redone and those palm trees did not have any impact on his seawall. He stated his neighbor does have a dock and he and family do sit on the dock and enjoy the view from there.

Seeing and/or hearing no one else wishing to speak, Mayor-Commissioner Kennedy closed the public hearing.

Commissioner Hanna stated the only guaranteed view that he knows of is directly out the back of the property. Is that accurate or is a person allowed 45 degrees to the sides?

City Attorney Mora stated that as a matter of common law that is case law and judas pred, generally speaking in Florida a person does not have a right to view across a neighbor's property. A person has a right outward from their property following the property lines.

City Attorney Mora stated the issue in the case is slightly distinguishable inasmuch as the City Code provides restrictions as to where trees can be planted in proximity to property lines and that is the issue here. The City Code is not specific in its language as to view, but effectively by its function it seems to be protecting a portion of that much in the same way as the City Code states a fence must 50% opaque and things like that.

City Attorney Mora stated generally people do not have the right of view across the neighbor's property, but the issue here goes beyond what a person has a right of view of and does this fall within the scope of the City Code and if so, and is it the City Commission's position that a variance is appropriate and the City Code should not be applied to this property.

City Attorney Mora reminded the City Commission that variances run with the land.

Commissioner Hanna stated it is imperative to find out if the palms are a tree or a shrub.

City Attorney Mora stated the evidence has been submitted to the City Commission and that is for the City Commission to discuss.

City Manager Mims stated the City has determined that what the applicant had planted is in violation of the City Code, so the issue before the City Commission is not for the City Commission to decide or to determine what species of plant this is. The issue is whether or not the City Commission wants to let the applicant to leave what he had planted.

Commissioner Flagg stated the applicant's landscaping is very attractive and as much as she would like to say that two neighbors should ideally be able to manage their properties and settle landscaping issues without going before the City Commission and to the courts. But, when she looks at the City Code, she does not see any hardships. She stated the City Code would take precedent for her, and it does not present any reasonable hardship for the use of the property.

Commissioner McCall stated it looks like the palm trees are planted within 6 inches of the seawall, which is supposedly against the Army Corps of Engineers rules and regulations, and they are also planted within the 15 foot rear yard setback.

City Manager Mims stated staff has not determined that any other trees on the applicant's property are in violation. Staff has determined the area where he planted the palms in question can be classified as a tree, a shrub, and a grass. Staff has determined that he is in violation of the City Code because staff has determined that the palms are considered a hedge and must be 50% open and not exceed 3 feet in height.

MOTION MADE BY COMMISSIONER FLAGG, SECONDED BY COMMISSIONER HANNA, TO DENY BOA CASE NO. 2020-03 A VARIANCE REQUEST FROM CODE SECTION 110-292(1)(B) TO ALLOW FOR A HEDGE TO EXCEED THREE FEET IN HEIGHT WITHIN 15 FEET OF THE REAR LOT LINE FOR THE PROPERTY LOCATED AT 531 HARBOR DRIVE NORTH, INDIAN ROCKS BEACH, FLORIDA, AND LEGALLY DESCRIBED AS LOT 21, BROWNS ADDITION TO RE-REVISED MAP OF INDIAN BEACH. PARCEL #06-30-15-12402-000-0210.

Commissioner Hanna stated there was no hardship presented.

ROLL CALL VOTE:

AYES: HANNA, FLAGG, KENNEDY

NAYS: MCCALL

ABSENT: HOOFNAGLE

THE MOTION CARRIED BY A VOTE OF 3 TO 1 TO DENY THE VARIANCE WITH COMMISSIONER MCCALL CASTING THE DISSENTING VOTE.

7A. RESOLUTION NO. 2020-02. 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.

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 March 10, 2020, and shall expire on the newly elected City Commission's first meeting following certification of the March 9, 2021, Municipal General Election results.

City Attorney Mora read Resolution No. 2020-02 by title only.

There were no public comments.

Commissioner Flagg nominated Commissioner Hanna for the position of Vice Mayor, and Commissioner Hanna accepted the nomination.

Commissioner Hanna nominated Commissioner Flagg for the position of Vice Mayor, and Commissioner Flagg did not accept the nomination.

MOTION MADE BY COMMISSIONER FLAGG, SECONDED BY COMMISSIONER MCCALL, TO APPROVE RESOLUTION NO. 2020-02, APPOINTING COMMISSIONER PHILLIP J. HANNA TO SERVE AS VICE MAYOR-COMMISSIONER EFFECTIVE MARCH 10, 2020, AND UNTIL THE FIRST MEETING OF THE NEWLY ELECTED CITY COMMISSION FOLLOWING CERTIFICATION OF THE MARCH 9, 2021 MUNICIPAL GENERAL ELECTION RESULTS. UNANIMOUS APPROVAL BY ACCLAMATION.

7B. RESOLUTION NO. 2020-03. 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.

City Attorney Mora read Resolution No. 2020-03 by title only.

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, 2019 - April, 2020 - Voting Delegates

Mayor-Commissioner Joanne Moston Kennedy - Voting Delegate

Vice Mayor-Commissioner Nick Palomba - 1st Alternate

Commissioner Diane Flagg - 2nd 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 a.m., with the location rotating between the membership cities.

There were no public comments.

MOTION MADE BY VICE MAYOR-COMMISSIONER HANNA, SECONDED BY COMMISSIONER FLAGG, TO APPROVE RESOLUTION NO. 2020-03, APPOINTING MAYOR-COMMISSIONER KENNEDY AS THE CITY'S VOTING DELEGATE AT THE BIG-C MEETINGS, WITH COMMISSIONER FLAGG AS THE FIRST ALTERNATE VOTING DELEGATE, AND COMMISSIONER MCCALL AS THE SECOND ALTERNATE VOTING DELEGATE. UNANIMOUS APPROVAL BY ACCLAMATION.

7C. RESOLUTION NO. 2020-04. A Resolution of the City Commission of the City of Indian Rocks Beach, Florida, vacating a 10-foot utility easement (as described in Official Records of Pinellas County Book 16425, Page 115) and an ingress/egress easement (as described in Official Records of Pinellas County Book 17228, Page 383), finding there is no public need for the easements; and providing for the effective date hereof.

[Beginning of Staffing Report.]

BACKGROUND: In 2007, 120 feet of a 10-foot alley was vacated between Gulf Boulevard and 1st Street south of 25th Avenue, and in exchange, the property owner designated 10 feet of additional right-of-way along Gulf Boulevard. A condition of the alley vacation was for the City to retain a 10-foot utility, ingress/egress easement.

The easement is not needed for municipal purposes and should be vacated by the City Commission.

STAFF RECOMMENDATION: Approval of Resolution No. 2020-04.

[End of Staffing Report.]

City Attorney Mora read Resolution No. 2020-04 by title only.

Planning Consultant Harmon reviewed the Staffing Report.

There were no public or City Commission comments.

MOTION MADE BY COMMISSIONER MCCALL, SECONDED BY COMMISSIONER FLAGG, TO APPROVE RESOLUTION NO. 2020-04, AS SUBMITTED.

7D. RESOLUTION NO. 2020-05. A Resolution of the City Commission of the City of Indian Rocks Beach, Florida, approving the Walk at Indian Rocks Beach Plat located at 2501 Gulf Boulevard; providing for recording and for the effective date hereof.

[Beginning of Staffing Report.]

BACKGROUND:

The PUD was approved in September 2019 for the development of the 32 townhomes. The plat conforms with the conceptual plans that were approved with the PUD.

In order to file the plat at the Pinellas County Courthouse, the easement vacation will be recorded first. Once the easement vacation is recorded, the easement will be removed from the plat, signatures will be obtained, and the plat will be recorded at the courthouse.

The plat will be filed before building permits are issued for the project.

STAFF RECOMMENDATION: Approve Resolution No. 2020-05 with the following conditions: (1) Provide an updated pdf of the plat when the City of Indian Rocks Beach easement is vacated, and (2) Furnish a current Plat Certification/Title Opinion/Property Information Report addressed to the City of Indian Rocks Beach with final plat submittal (after easement vacation).

[End of Staffing Report.]

City Attorney Mora read Resolution No. 2020-05 by title only.

Planning Consultant Harmon reviewed the Staffing Report.

There were no public or City Commission comments.

MOTION MADE BY VICE MAYOR-COMMISSIONER HANNA, SECONDED BY COMMISSIONER FLAGG, APPROVE RESOLUTION NO. 2020-05, AS SUBMITTED.

8A. DISCUSSION of on-street parking.

City Manager Mims stated a resident submitted a written letter concerning on-street parking, and the City Commission scheduled it for a City Commission Work Session Item.

City Manager Mims stated it would be appropriate to take input from the public for any ideas or concepts that they may have about on-street parking, which the City Commission can address at a later date.

Phil Wrobel, 112-13th Avenue, stated some years back when the Homeowners' Association had the Biggest Beach Party Ever, they had a post-meeting on the event with the City Manager, the Pinellas County Sheriff's Office, the Pinellas Suncoast Fire and Rescue District, and other offices. The City was advised that no parking signs on one side of the residential streets back into the neighborhood should be put up. Because during events like that and other times, there is no way a fire truck or other emergency vehicles can get through the neighborhoods because of the way cars are parked on the streets.

Mr. Wrobel stated on 12th Avenue, where there is a beach access, no parking signs were put up from Gulf Boulevard to 1st Street. He stated wherever there is a business area up and down Gulf Boulevard north of Walsingham; there is not enough parking. Indian Rocks Beach does not have enough parking.

Mr. Wrobel stated there should be no parking signs on one side of the residential streets from Gulf Boulevard to 1st Street throughout the City and maybe back to Bay Boulevard.

Jerry Newton, 438 Harbor Drive North, stated he agrees that there should be no parking on one side of the residential streets. He stated one of several reasons why he moved to

this City was the kind of freedom that residents have in IRB. The City can have rules that bring reason to it and common sense to it without restricting the residents that live here. He is concerned when emergency vehicles are unable to get through residential streets because of on-street parking. On-street parking issues are not just from Gulf Boulevard to 1st Street. There are also problems with the Harbor Drives. He suggested putting up signs that say *"Please do not block emergency vehicle access"* or something to that effect.

Commissioner Flagg asked if Mr. Newton's solution would be no parking on one side of the street.

Mr. Newton stated he does not think that would hurt anybody, and there has to be some kind of enforcement for this to work.

Rod Baker, 364 Bahia Vista Drive, stated the reasons why he left Island Estates was his family needed ample parking. One of the things he sees in the value of his house is that he has ample street parking. He would encourage the City Commission to think it through before doing anything. He stated the enforcement of the existing parking laws that are already in place would solve this problem, and he does not think there needs to be more no parking zones, especially not down on the peninsulas where he lives.

Darlene Kavanagh, 450 Harbor Drive South, stated she hates rules. She stated when she sees people not using their driveways, it is frustrating. On Harbor Drive, there are a lot of turns, and emergency vehicles are unable to get through when cars are parked on both sides of the street. She does not like the idea of no parking on one side of street because she does not want strange cars parked in front of her house either because it could become a security issue. She stated individuals on her street park on the street instead of parking in their driveways.

Beth McMullins, 481 Harbor Drive South, stated she used to live in Belleair Beach where there were very restrictive parking rules, and they were strictly enforced, and that is why they moved to Indian Rocks Beach. Her household has five cars, and usually, one car is moved on the street, and the City has been able to manage the on-street parking thus far.

Ms. McMullins stated she would like to see input from the Pinellas Suncoast Fire and Rescue District to see what they say about it, and maybe they have a different view on it. She stated perhaps they could give the City some input as to the difficulty they are having getting back to the neighborhoods and managing the cars parked on the streets. She does not want to see any no parking signs in her neighborhood.

Ron Sacra, 368 LaHacienda Drive, stated he is a retired fireman, and stated the on-street parking issue is a big problem, especially with emergency vehicles because the ambulances are getting bigger and the fire trucks are getting longer. He stated that having no parking on one side of the street would solve the problem. However, he does not like the idea of not being able to park in front of his house.

John Pfanstiehl, 448 Harbor Drive South, stated he agrees that he does not want parking restrictions like Belleair Beach has, and the City might not need one side parking to take care of some of the problems.

Mr. Pfanstiehl stated there are possibly some ways of doing it without making it one side only and without becoming like Belleair Beach in terms of parking.

Daryl Frahn, 317-10th Avenue, stated the whole top of the street of 10th Avenue has become mostly short-term rentals. Part of the problem is there is no restriction on the number of people that can occupy a home. In many cases, what is being seen is a large number of vehicles at these little houses.

Ms. Frahn asked if there is a way to restrict the number of vehicles that can be at a short-term rental. These little homes are being advertised that they sleep 16 to 18 people.

Ms. Frahn stated the 12th Avenue curve is also a dangerous area when cars are parked there.

Linda Newton, 430 Harbor Drive North, stated several residents on Harbor Drive North have taken the easement area and added pavers. It makes a difference because vehicles can pull off the road and not block any cars or emergency vehicles from either side.

Carol McGlaughlin, 115-21st Avenue, stated she lives in a commercial neighborhood, so she is used to cars being parked by short-term rentals. In her neighborhood, except for one house, they keep the vehicles in the parking lots. She was in the motel business up until a few months ago for 47 years in Indian Rocks Beach. She always had enough parking on the premises for the renter's vehicles and their guest's vehicles. She thinks in terms of the short-term rentals that the City now has that have proliferated through the communities.

Ms. McGlaughlin suggested on-street parking for residents only that have the Indian Rocks Beach parking sticker, and it should be strictly enforced. However, during the day, people can use the side streets for beach parking, but overnight parking, a sticker is required.

Becky Griffin, 375 LaHacienda Drive, stated the driveways are empty on LaHacienda Drive with the cars being parked on the street. She would like to see no overnight parking on the side streets. She stated her cul-de-sac is so small that there should not be any street parking.

Ms. Griffin suggested no parking 25 feet from the stop sign on East Gulf Boulevard and the side streets.

Marie Heshmati, 315 LaHacienda Drive, stated she agrees with Ms. McGlaughlin regarding on-street parking for Indian Rocks Beach residents. She stated slowly the beachgoers are coming to park on LaHacienda Drive and Bahia Vista Drive when East Gulf Boulevard becomes full. She stated the parking is getting too much, and they do not want that.

Rebecca Sacra, 368 LaHacienda Drive, stated whatever the City Commission decides to do, there needs to be enforcement. She stated there are a lot of parking violations.

Carol McGlaughlin, 115-21st Avenue, stated a car must be 30 feet from a stop sign, and stated that law is not being enforced.

Jean Scott, 420 Harbor Drive South, stated the City needs to come up with some parking restriction Citywide that might have an impact on the short-term rentals, and strictly enforce the parking law.

Rod Baker, President of RecTec 314 10th Avenue, stated he is good with not allowing his tenants to park on the streets, and he thinks it is a great idea to enable residents to park on the streets. Still, VRBOs have to account for their own parking capacities.

City Manager Mims stated the City received only four complaints on illegal parking in 2019, and they are:

- Parking of a boat on a curve in a cul-de-sac. Code Enforcement Officer asked the owner to move the boat, which they did.
- Two complaints about a short-term rental and the number of vehicles at the residence. No violation. The City has no ordinance that prohibits the number of vehicles or boat trailers.
- 13th Avenue no parking signs were extended at the request of the neighborhood.

City Manager Mims stated in 2014, the City Commission had a work session concerning the beach. As a result of that meeting, the City Commission:

- Increased the number of decal resident parking at all the beach accesses.
- Increased the number of part-time Code Enforcement Officers from one to two. Currently, the City has one full-time officer.
- Restricted parking on either both sides or at least one side of the first block of the street at every intersection on Gulf Boulevard.

City Manager Mims stated placing no parking signs on one side of street is a hard task because people do not want people parking on their side or visa-versa.

City Manager Mims stated the City does not receive a lot of complaints about parking.

City Manager Mims stated he would not recommend any action by the City Commission to put any rules in place that singles out vacation rentals because that is what has led to some action in Tallahassee.

City Manager Mims stated whatever the City Commission decides it must be by ordinance, and the perfect sign needs to be put up to make the public aware that the City is going to cite them if they are parked in the wrong spot.

City Manager Mims stated on the Fourth of July, New Year's Eve, and the Boat Parade people are parked everywhere and stated there is no way to address parking on those days.

Mayor-Commissioner Kennedy asked how the City Manager would address the IRB decal for IRB resident parking only and how he would address the construction trucks and the lawn care maintenance trucks.

City Manager Mims stated an ordinance could be adopted to address IRB decal laying out restrictions and hours for the decals. But, if the concern is cars parking on the streets, those are still cars parking on the streets.

City Manager Mims stated unless there is a sign up on a City right of way that says no parking, anyone can park on the street. Legally, a vehicle cannot block a person's driveway. There is a provision in the City Code that after a certain number of days, the City can sticker it and tow it away. He stated this is not a real frequent event, either.

Commissioner Flagg stated the City needs to continue to have a couple more work sessions and see if there are some exact remedies the City can do without saying just either no parking or decals. Twenty people spoke tonight, and it would be nice to get more people's views on the parking solutions or what they see as a viable solution as the City goes forward. She would not make any recommendations now.

Commissioner Hanna stated there is not going to be an immediate cure-all. He would approach it in terms of looking at the City overall. Maybe what the City does is identify those areas and see how the City would solve that particular issue. He sort of likes the idea of the decal. It is selective enforcement if the City makes a rule that is going to affect short-term rentals; it has to affect everybody. The parking issue is going to take some additional work sessions and more from the citizens.

City Attorney Mora stated he is the attorney in another community that has wrestled with street and grass parking for two years, trying to find a perfect solution. At the last work session, it all concluded in why don't they just have the generic statement *"it shall be allowed unless otherwise posted or it shall be prohibited unless otherwise posted."*

City Attorney Mora stated what the community concluded was that they only had a problem on four streets. Is it always best to take a comprehensive approach to solve a small problem? He does not know if that is the case here, that is for the City Commission to consider. He gives that as added insight.

City Manager Mims stated this issue would come before the City Commission again as a work session item.

9A. OTHER BUSINESS — DISCUSSION OF whether or not the City Commission authorizes staff to prepare a letter, to be signed by the Mayor-Commissioner

on behalf of the City Commission, that states the City officially objects to a toll on the Belleair Causeway Bridge.

City Manager Mims stated that the City of Belleair Beach has been having discussion about tourists, traffic, and visitors, and at their last meeting, the Council voted 4 to 1 to write a letter to Board of Pinellas County Commission to ask them to consider whether or not they would entertain the idea of some type of toll on the Belleair Causeway Bridge.

City Manager Mims provided a brief historic background of the Belleair Causeway Bridge.

City Manager Mims stated he does not recommend a toll at the Belleair Causeway Bridge as it would have a negative effect on too many people.

CONSENSUS OF THE CITY COMMISSION FOR STAFF TO PREPARE AND SEND A LETTER TO PINELLAS COUNTY, SIGNED BY THE MAYOR-COMMISSIONER ON BEHALF OF THE CITY COMMISSION, THAT STATES THE CITY OFFICIALLY OBJECTS TO A TOLL ON THE BELLEAIR CAUSEWAY BRIDGE.

10. ADJOURNMENT.

MOTION MADE BY COMMISSIONER FLAGG, SECONDED BY VICE MAYOR-COMMISSIONER HANNA, TO ADJOURN THE MEETING AT 9:35 P.M. UNANIMOUS APPROVAL BY ACCLAMATION.

April 14, 2020
Date Approved

Joanne Moston Kennedy, Mayor-Commissioner

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

/DOR

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

**Setting the dates for the City
Commission Budget Workshops
and Public Hearings for the Fiscal
2020/2021 Operating Budget and
Capital Improvement Budget.**

**INDIAN ROCKS BEACH CITY COMMISSION
AGENDA MEMORANDUM**

MEETING OF: April 14, 2020 **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 2020/2021 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 2020/2021 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 2020/2021 Operating Budget and Capital Improvement Plan.

**FISCAL YEAR 2020/2021
BUDGET CALENDAR**

May 5-8, 2020 Tuesday-Friday	City Commissioners provide initial 2021 Budget suggestions to the City manager and Finance Director
June 1, 2020 Monday	Property Appraiser delivers certification of taxable value (DR-420) to City
June 22, 2020 Monday	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee
July 1, 2020 Wednesday	Property Appraiser delivers certification of taxable value (DR-420) to City
July 6, 2020 Monday	Preliminary budget delivered to City Commission and Finance and Budget Committee
July 15, 2020 Wednesday	Finance and Budget Committee Review CIP and Preliminary Budget
July 21, 2020 Tuesday	City Commission CIP and Preliminary Budget Work Session 4:00-7:00pm
July 21, 2020 Tuesday	City Commission Meeting- Commission sets tentative millage rate 7:00pm
August 3, 2020 Monday	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned
August 7, 2020 Friday	Tentative budget delivered to City Commission
September 1, 2020 Tuesday	City holds FIRST Public Hearing to adopt a tentative budget and millage rate
September 11, 2020 Friday	City advertises intent to adopt final budget and millage rate and final public hearing within 15 days of adoption of tentative budget
September 15, 2020 Tuesday	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears
September 18, 2020 Friday	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
COMPREHENSIVE ANNUAL
FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING
SEPTEMBER 30, 2019**

INDIAN ROCKS BEACH CITY COMMISSION

AGENDA MEMORANDUM

MEETING OF: April 14, 2020 **AGENDA ITEM: 5 D**

SUBMITTED AND RECOMMENDED BY: Dan Carpenter, Finance Director 

APPROVED BY: Brently Gregg Mims 
City Manager

SUBJECT: Accepting the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ending September 30, 2019.

BACKGROUND

Pursuant to Florida Statutes Section 11.45(3)(a)4, the City is required to prepare an Annual Comprehensive Financial Audit Report for all funds. Moore Stephens Lovelace, P.A. the City's auditors, have completed their review of the financial operations for Fiscal year 2018/2019 and are submitting their report for acceptance by the City Commission.

Mr. Jeff Wolf, with Moore Stephens Lovelace P.A., will present the CAFR to the City Commission. Jeff is a manager with over 12 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 along with all other City departments have 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. This report also lends credibility to the City and identifies the City Commission as well as administrative staff as professionals in municipal management.

MOTION

Accepting the Comprehensive Annual Financial Report for the Fiscal Year ending September 30, 2019, *be approved.*



City of Indian Rocks Beach, Florida

COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the

FISCAL YEAR ENDED
SEPTEMBER 30, 2019

Prepared by

City of Indian Rocks Beach
Finance Department



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CITY OF INDIAN ROCKS BEACH, FLORIDA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Year Ended September 30, 2019

Prepared by the Finance Department

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CITY OF INDIAN ROCKS BEACH, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Year Ended September 30, 2019

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

Elected Officials

Mayor/Commissioner.....	Joanne "Cookie" Kennedy
Commissioner/Vice Mayor.....	Nick Palomba
Commissioner.....	Diane Flagg
Commissioner.....	Phil Hanna
Commissioner.....	Edward Hoofnagle

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 2317

Building Planning & Zoning
727 517 0404
727 596 4759 (Fax)

Library
727 596 1822

Public Services
727 595 6889
727 593 3137 (Fax)

March 23, 2020

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

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the City of Indian Rocks Beach, Florida, for the fiscal year ended September 30, 2019, as mandated by both local ordinances and State Statutes. The Comprehensive Annual Financial Report was compiled by the Office of the City Finance Director, 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, 2019 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, 2019 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 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, building permitting, street repair and maintenance, drainage repair and maintenance, parks and library 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. Property values for both residential and commercial continue to increase throughout the City. In total, taxable property values rose 6.9% in 2020. The City is "built out" so new construction does not occur, although several properties are being redeveloped. Most recently the City has experienced an increase in the conversion of full-time residences to short term or vacation rental properties. Additional highlights of the local economy include low unemployment, strong tourism numbers, and historically low interest rates. Pinellas County has reported a record number of visitors to the area the past couple years.

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 and challenge facing the City moving forward. Property tax projections are to be determined due to the uncertainty regarding recent and future tax reform initiatives and changes in the economy. 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 will continue to address the strategic needs for services and investing in its capital infrastructure. In total, over \$1.2 million in capital project funding is budgeted for fiscal year 2020. Major projects include:

- *\$450,000 Road milling, Resurfacing & Curbing;*
- *\$400,000 Stormwater Reconstruction;*
- *\$238,000 Solar Projects, Lighting Retrofit;*
- *\$50,000 Kolb Park Gazebo Project.*
- *\$80,000 City Park upgrades and improvements*

In an effort to maintain competitiveness in the labor marketplace and account for wage inflation, 3% cost of living adjustments have been adopted in the 2020 operating budget for all City employees.

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 CAFR that conforms to rigorous program standards. The CAFR 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 2018 CAFR. The administration believes the current CAFR 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 CAFR 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.

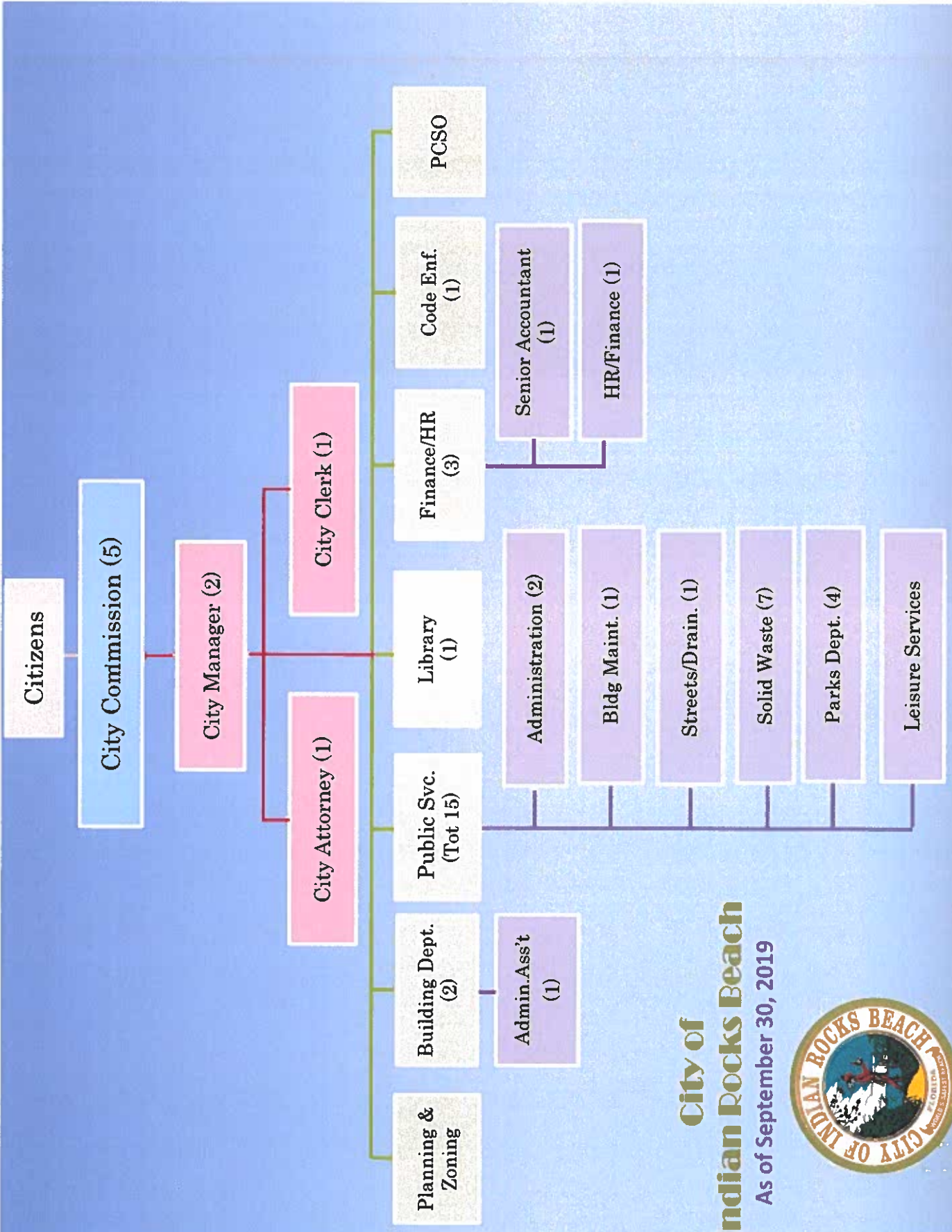
Respectfully Submitted,



Brently Gregg Mims,
City Manager



Dan Carpenter
City Finance Director



**City of
Indian Rocks Beach**

As of September 30, 2019



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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 Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

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, 2019, 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, 2019, and the respective changes in financial position, and cash flows, where applicable, thereof and for the 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, 2020, 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, 2020

CITY OF INDIAN ROCKS BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2019

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, 2019. 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 2019 by \$19.8 million (net position). Of this amount, \$3.5 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- At September 30, 2019, the City's governmental funds reported combined ending fund balances of \$5.9 million, an increase of \$.5 million in comparison with the prior year.
- At September 30, 2019, the unassigned fund balance for the General Fund was \$3.4 million, or 94% of total General Fund expenditures.
- Governmental funds revenues of \$6.8 million increased \$889 thousand, or 15% from the prior fiscal year, due largely to the receipt of intergovernmental revenues attributed to capital projects.

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 2019. 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, 2019

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 \$19.8 million at the close of the fiscal year ended September 30, 2019. At the end of fiscal year 2019, 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.

City of Indian Rocks Beach, Florida						
Net Position						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 6,087,610	\$ 5,696,166	\$ 571,316	\$ 353,996	\$ 6,658,926	\$ 6,050,162
Capital Assets (Net)	13,472,323	13,677,764	418,929	555,434	13,891,252	14,233,198
Total Assets	19,559,933	19,373,930	990,245	909,430	20,550,178	20,283,360
Deferred outflows of resources	111,438	144,261	35,042	45,487	146,480	189,748
Current and other liabilities	148,716	276,577	48,177	41,169	196,893	317,746
Long-Term Liabilities	448,330	430,776	152,133	157,386	600,463	588,162
Total Liabilities	597,046	707,353	200,310	198,555	797,356	905,908
Deferred inflows of resources	61,274	67,005	25,801	27,625	87,075	94,630
Net Position:						
Net Investment in Capital Assets	13,472,323	13,677,764	418,929	555,434	13,891,252	14,233,198
Restricted	2,418,621	2,342,024	-	-	2,418,621	2,342,024
Unrestricted	3,122,107	2,724,045	380,247	173,303	3,502,354	2,897,348
Total Net Position	\$ 19,013,051	\$ 18,743,833	\$ 799,176	\$ 728,737	\$ 19,812,227	\$ 19,472,570

Of total net position, the City has \$13.9 million (70%) 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 \$2.4 million for capital projects and special revenues. The remaining balance of *unrestricted net position* of \$3.5 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, 2019

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
REVENUES						
Program Revenues:						
Charges for Services	\$ 762,852	\$ 753,176	\$ 1,377,842	\$ 1,217,864	\$ 2,140,694	\$ 1,971,040
Operating Grants and Contributions	69,899	29,386	162,824	-	232,723	29,386
Capital Grants and Contributions	2,028,104	1,345,841	-	-	2,028,104	1,345,841
General Revenues:						
Property Taxes	2,084,008	2,033,059	-	-	2,084,008	2,033,059
Other Taxes	1,656,971	1,569,044	-	-	1,656,971	1,569,044
Other	198,096	180,348	-	-	198,096	180,348
Total Revenues	6,799,930	5,910,854	1,540,666	1,217,864	8,340,596	7,128,718
EXPENSES						
General Government	1,357,137	1,080,973	-	-	1,357,137	1,080,973
Public Safety	1,373,914	1,355,796	-	-	1,373,914	1,355,796
Physical Environment	2,191,695	1,492,383	-	-	2,191,695	1,492,383
Transportation	645,878	795,206	-	-	645,878	795,206
Culture/Recreation	962,088	1,167,609	-	-	962,088	1,167,609
Solid Waste Disposal	-	-	1,470,227	1,516,579	1,470,227	1,516,579
Total Expenses	6,530,712	5,891,967	1,470,227	1,516,579	8,000,939	7,408,546
Change in net position before transfers	269,218	18,887	70,439	(298,715)	339,657	(279,828)
Transfers	-	501,169	-	(501,169)	-	-
Change in Net Position	269,218	520,056	70,439	(799,884)	339,657	(279,828)
Net Position - Beginning	18,743,833	18,223,777	728,737	1,528,621	19,472,570	19,752,398
Net Position - Ending	\$ 19,013,051	\$ 18,743,833	\$ 799,176	\$ 728,737	\$ 19,812,227	\$ 19,472,570

Governmental activities

The Change in Net Position of the Governmental Activities of approximately \$269 thousand represented a decrease compared to prior year. This decrease resulted primarily from the 2018 final closing of the sewer fund resulting from the transfer of sewer operations to Pinellas County. Remaining sewer fund reserves were reallocated under approved referendum towards capital projects funding and general fund unassigned reserve in 2018.

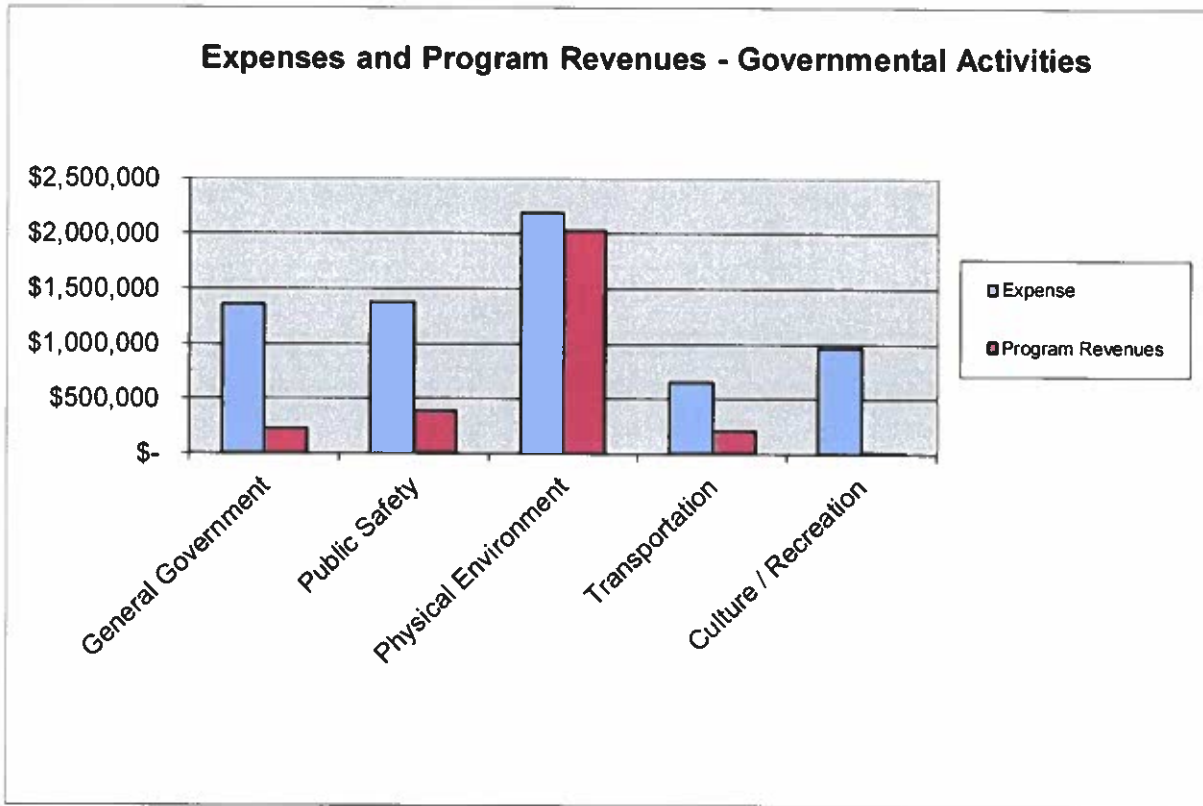
Business-type activities

The Change in Net Position of Business-type Activities of \$70 thousand represented an increase compared to prior fiscal year. The net position for the sewer operations fund was increased by \$70k, in total, as program or fee revenue exceeded solid waste fund expenditures in 2019. Solid waste fund revenues in total increased by \$323k or 27% for 2019 as a result of commission approved rate increases for both residential and commercial customers.

CITY OF INDIAN ROCKS BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS – continued
 September 30, 2019

Total and Net Cost of Governmental Activities

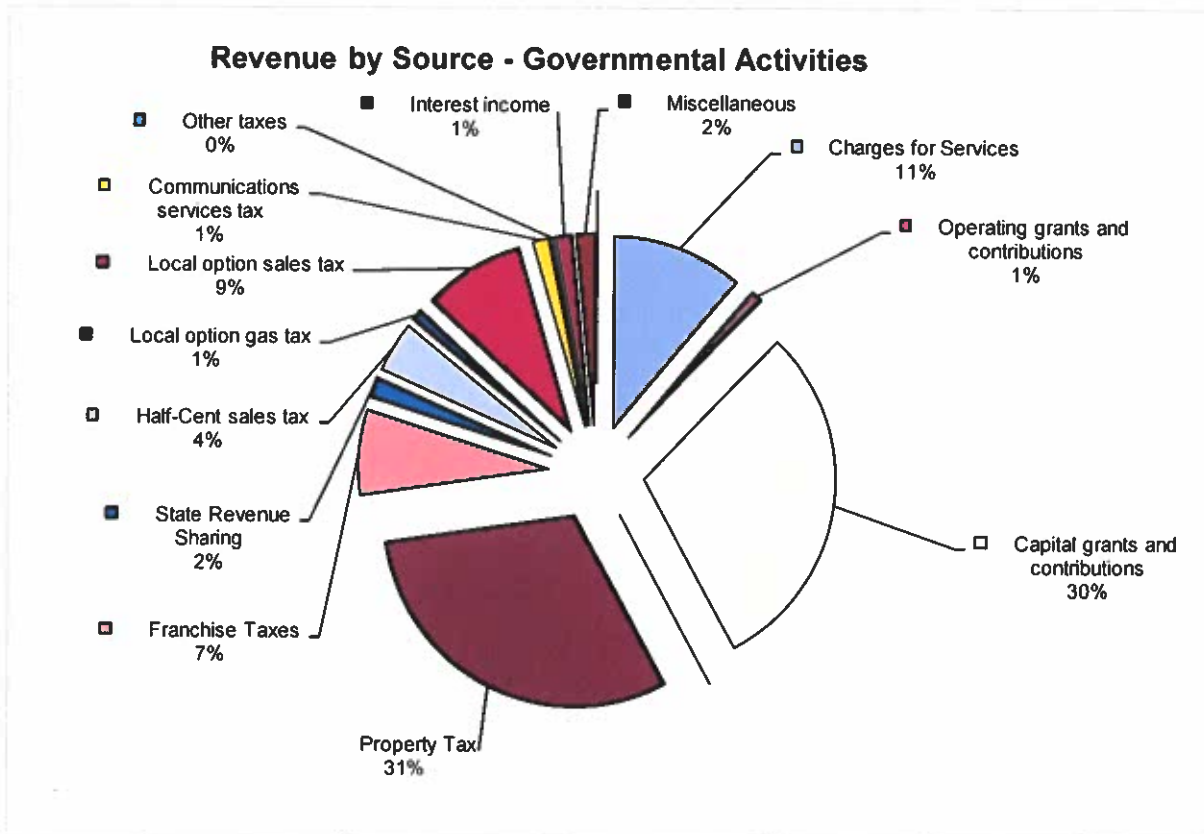
Functions / Programs	Expenses				Net Cost of Services		
	2019	% of Total	2018	% Change	2019	2018	% Change
	General Government	\$ 1,357,137	21%	\$ 1,080,973	25.5%	\$ (1,129,537)	\$ (829,671)
Public Safety	1,373,914	22%	1,355,796	1.3%	(983,273)	(991,740)	-0.9%
Physical Environment	2,191,695	34%	1,492,383	46.9%	(163,591)	(146,542)	11.6%
Transportation	645,878	10%	795,206	-18.8%	(437,318)	(635,048)	-31.1%
Culture / Recreation	962,088	15%	1,167,609	-17.6%	(956,138)	(1,160,563)	-17.6%
	<u>\$ 6,530,712</u>	<u>100%</u>	<u>\$ 5,891,967</u>		<u>\$ (3,669,857)</u>	<u>\$ (3,763,564)</u>	



CITY OF INDIAN ROCKS BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS – continued
 September 30, 2019

Revenue by Source - Governmental Activities

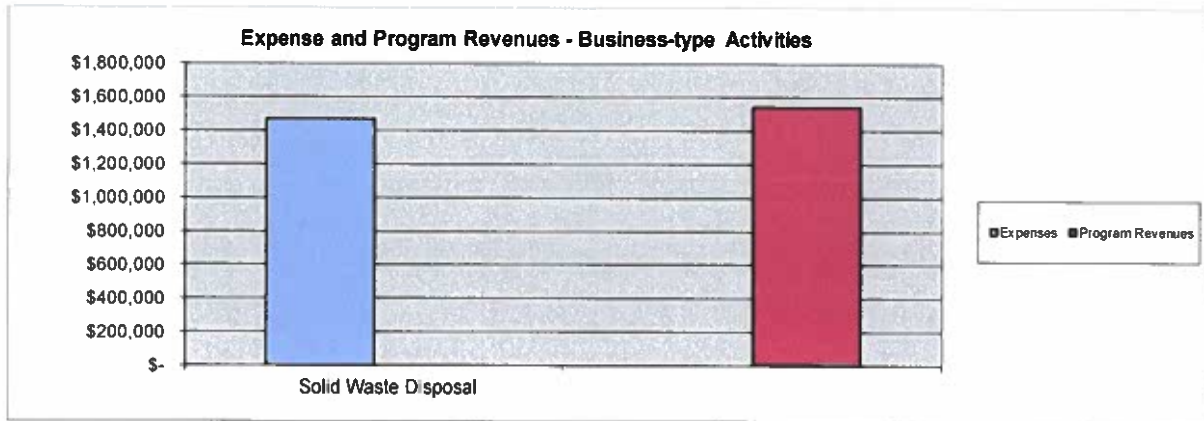
Description	2019	% of Total	2018	Total
Program Revenues				
Charges for Services	\$ 762,852	11%	\$ 753,176	12%
Operating grants and contributions	69,899	1%	29,386	0%
Capital grants and contributions	2,028,104	30%	1,345,841	7%
General Revenues				
Property Tax	2,084,008	31%	2,033,059	37%
Franchise Taxes	490,616	7%	450,704	8%
State Revenue Sharing	116,410	2%	113,364	2%
Half-Cent sales tax	289,884	4%	283,566	5%
Local option gas tax	70,108	1%	63,331	2%
Local option sales tax	586,002	9%	554,362	10%
Communications services tax	88,165	1%	94,688	2%
Other taxes	15,786	0%	9,029	0%
Interest income	93,095	1%	74,584	1%
Miscellaneous	105,001	2%	105,764	14%
Transfers	-	0%	501,169	0%
	\$ 6,799,930	100%	\$ 6,412,023	100%



CITY OF INDIAN ROCKS BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS -- continued
 September 30, 2019

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

Functions / Programs	Expenses			Net Increase (Decrease) In Net Position		
	2019	2018	Change	2019	2018	Change
	Solid Waste Disposal	1,470,227	1,516,579	(46,352)	70,439	(799,884)
	\$ 1,470,227	\$ 1,516,579	\$ (46,352)	\$ 70,439	\$ (346,215)	\$ 870,323



Revenues by Source - Business-type Activities

	2019	% of Total	2018	% Change
Charges for Services	\$ 1,377,842	89.4%	\$ 1,217,864	13.1%
Operating Grants and Contributions	162,824	10.6%	-	100.0%
	\$ 1,540,666	100.0%	\$ 1,217,864	26.5%

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 2019, the City's governmental funds reported combined ending fund balances of \$5.9 million, an increase of \$.5 million in comparison with the prior year. Unassigned fund balance is \$3.4 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 (\$2.3 million), 2) emergencies (\$100 thousand), and 3) impact fee programs (\$80 thousand).

The General Fund is the chief operating fund of the City. At the end of fiscal year 2019, unassigned fund balance of the General Fund was \$3.4 million, while total fund balance was \$3.5 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 94% of the total General Fund expenditures. Total fund balance of the City's General Fund increased by \$443 thousand, or 14%, during the fiscal year. The increase in fund balance resulted from strong revenues and reductions in staffing costs.

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 2019, the fund balance increased by \$113 thousand. Local option sales tax revenues continue to increase year over year in amount with \$32 thousand, or 5.7%, more collected in 2019 over previous year collections. Capital expenditures for fiscal 2019 were allocated towards road milling and resurfacing, underground utility projects along Gulf Blvd., and park facility improvements. In total, over \$2.6 million of capital projects were completed in fiscal year 2019.

Enterprise funds

The City's enterprise funds provide 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 \$380 thousand.

The Solid Waste Disposal Fund is used to account for the City's solid waste disposal operations. For fiscal year 2019, the Solid Waste Disposal Fund increased \$70 thousand in Net Position for the year. Solid waste fund revenues in total increased by \$323k or 27% for 2019 as a result of commission approved rate increases for both residential and commercial customers.

CITY OF INDIAN ROCKS BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS – continued
September 30, 2019

General Fund Budgetary Highlights

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

<u>September 30, 2019</u>	<u>Actual Expenditures</u>	<u>Final Budget</u>	<u>Difference</u>
General Government	\$ 1,251,296	\$ 1,259,090	\$ (7,794)
Public Safety	1,370,435	1,372,690	(2,255)
Physical Environment	246,242	253,700	(7,458)
Transportation	200,575	211,610	(11,035)
Culture / Recreation	554,460	611,720	(57,260)
	<u>\$ 3,623,008</u>	<u>\$ 3,708,810</u>	<u>\$ (85,802)</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, 2019 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 \$.3 million or 2.4% for fiscal year 2019. The major capital asset events during the year included road milling and resurfacing, park facility upgrades and improvements, and underground utility projects along Gulf Blvd., and the retirement of \$183k in equipment.

Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</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	16,954,289	16,446,125	-	-	16,954,289	16,446,125
Equipment	1,205,811	1,374,866	1,183,032	1,183,031	2,388,843	2,557,897
Construction in Progress	22,280	20,337	-	-	22,280	20,337
	<u>22,984,470</u>	<u>22,643,418</u>	<u>1,262,707</u>	<u>1,262,706</u>	<u>24,247,177</u>	<u>23,906,124</u>
Less: Accumulated Depreciation	<u>(9,512,147)</u>	<u>(8,965,654)</u>	<u>(843,778)</u>	<u>(707,273)</u>	<u>(10,355,925)</u>	<u>(9,672,927)</u>
Capital Assets, net	<u>\$ 13,472,323</u>	<u>\$ 13,677,764</u>	<u>\$ 418,929</u>	<u>\$ 555,433</u>	<u>\$ 13,891,252</u>	<u>\$ 14,233,197</u>

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

CITY OF INDIAN ROCKS BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS – continued
 September 30, 2019

Long-term Debt

At the end of fiscal year 2019, the City had a compensated absences liability of \$87,997, and a liability for other postemployment benefits of \$80,408. Net Pension Liability totaled \$432,058 at the end of fiscal year 2019.

Long-term Debt

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Compensated Absences	\$ 67,329	\$ 66,684	\$ 20,668	\$ 31,956	\$ 87,997	\$ 98,640
Other Postemployment Benefits	53,860	47,925	26,548	24,005	80,408	71,930
Net Pension Liability	<u>327,141</u>	<u>316,167</u>	<u>104,917</u>	<u>101,425</u>	<u>432,058</u>	<u>417,592</u>
	<u>\$ 448,330</u>	<u>\$ 430,776</u>	<u>\$ 152,133</u>	<u>\$ 157,386</u>	<u>\$ 600,463</u>	<u>\$ 588,162</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 2020 included:

- The adopted budget maintains the previously approved mill levy rate of 1.8326 that was adopted and approved for 2019.
- Population remained unchanged at 4,432 in 2019 according to the U.S. Census Bureau.
- Full-time equivalent positions City-wide were approved at 25.0 for fiscal 2020, a reduction of two and one-half FTE's over the previous year.
- The continued financial support through revenue sharing from Pinellas County local option sales tax revenues for under grounding utility construction along the southern portion of Gulf Boulevard.
- For the fifth straight year, the budget reflects a raise for all employees. For fiscal year 2020, all employees received a 3% cost of living raise.
- Budgeted Solid Waste utility revenues for 2020 reflect no increase in solid waste user rates from the prior year for both residential and commercial customers.

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, 2019

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 5,525,041	\$ 327,537	\$ 5,852,578
Accounts receivable (net)	541,621	243,779	785,400
Prepaid items	20,948	-	20,948
Capital assets			
Land	2,225,254	-	2,225,254
Buildings	2,576,836	79,675	2,656,511
Improvements other than buildings	16,954,289	-	16,954,289
Equipment	1,205,811	1,183,032	2,388,843
Construction in progress	22,280	-	22,280
Less accumulated depreciation	(9,512,147)	(843,778)	(10,355,925)
Total assets	<u>19,559,933</u>	<u>990,245</u>	<u>20,550,178</u>
Deferred outflows of resources			
Deferred outflows related to pensions	111,438	35,042	146,480
Total deferred outflows of resources	<u>111,438</u>	<u>35,042</u>	<u>146,480</u>
Liabilities			
Accounts payable and accrued liabilities	124,449	48,177	172,626
Due to other governments	43	-	43
Unearned revenue	24,224	-	24,224
Non-current liabilities:			
Due within one year			
Compensated absences payable	20,196	6,200	26,396
Due in more than one year			
Compensated absences payable	47,133	14,468	61,601
Other post employment benefits payable	53,860	26,548	80,408
Net pension liability	327,141	104,917	432,058
Total liabilities	<u>597,046</u>	<u>200,310</u>	<u>797,356</u>
Deferred inflows of resources			
Deferred inflows related to pensions	61,274	25,801	87,075
Total deferred inflows of resources	<u>61,274</u>	<u>25,801</u>	<u>87,075</u>
Net Position			
Net invested in capital assets	13,472,323	418,929	13,891,252
Restricted for:			
Transportation projects per Florida Statutes	57,190	-	57,190
Infrastructure projects per Florida Statutes	2,339,423	-	2,339,423
Recreation improvements per Florida Statutes	11,372	-	11,372
Development improvements per Florida Statutes	10,636	-	10,636
Unrestricted	3,122,107	380,247	3,502,354
Total net position	<u>\$ 19,013,051</u>	<u>\$ 799,176</u>	<u>\$ 19,812,227</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, 2019

<u>Function/Program</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
General government	\$ 1,357,137	\$ 227,600	\$ -	\$ -
Public safety	1,373,914	390,641	-	-
Physical environment	2,191,695	-	-	2,028,104
Transportation	645,878	138,661	69,899	
Culture and recreation	962,088	5,950	-	-
Total governmental activities	<u>6,530,712</u>	<u>762,852</u>	<u>69,899</u>	<u>2,028,104</u>
Business-type activities:				
Solid waste disposal	<u>1,470,227</u>	<u>1,377,842</u>	<u>162,824</u>	<u>-</u>
Total business-type activities	<u>1,470,227</u>	<u>1,377,842</u>	<u>162,824</u>	<u>-</u>
Total primary government	<u>\$ 8,000,939</u>	<u>\$ 2,140,694</u>	<u>\$ 232,723</u>	<u>\$ 2,028,104</u>

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
Transfers
Total general revenues,
and transfers

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, 2019

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (1,129,537)	\$ -	\$ (1,129,537)
(983,273)	-	(983,273)
(163,591)	-	(163,591)
(437,318)	-	(437,318)
(956,138)	-	(956,138)
(3,669,857)	-	(3,669,857)
-	-	-
-	70,439	70,439
-	70,439	70,439
(3,669,857)	70,439	(3,599,418)
2,084,008	-	2,084,008
490,616	-	490,616
116,410	-	116,410
289,884	-	289,884
70,108	-	70,108
586,002	-	586,002
88,165	-	88,165
15,786	-	15,786
93,095	-	93,095
105,001	-	105,001
-	-	-
3,939,075	-	3,939,075
269,218	70,439	339,657
18,743,833	728,737	19,472,570
\$ 19,013,051	\$ 799,176	\$ 19,812,227

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, 2019

	<u>General Fund</u>	<u>Sales Surtax Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 3,552,699	\$ 1,894,745	\$ 77,597	\$ 5,525,041
Accounts receivable (net of allowance for uncollectible accounts):				
Taxes	22,916	-	-	22,916
Franchise taxes	48,460	-	-	48,460
Accounts receivable other	1,332	-	-	1,332
Intergovernmental				
State	7,462	-	9,982	17,444
County	1,997	449,472	-	451,469
Prepaid items	20,948	-	-	20,948
Total assets	<u>\$ 3,655,814</u>	<u>\$ 2,344,217</u>	<u>\$ 87,579</u>	<u>\$ 6,087,610</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts and contracts payable	\$ 74,828	\$ 4,794	\$ 8,381	\$ 88,003
Accrued liabilities	36,446	-	-	36,446
Due to other governments	43	-	-	43
Unearned revenue	24,224	-	-	24,224
Total liabilities	<u>135,541</u>	<u>4,794</u>	<u>8,381</u>	<u>148,716</u>
Fund balances:				
Nonspendable:				
Prepaid items	20,948	-	-	20,948
Restricted for:				
Impact fee programs	-	-	22,008	22,008
Capital projects	-	2,339,423	-	2,339,423
Transportation	-	-	57,190	57,190
Committed to:				
Emergencies	100,000	-	-	100,000
Unassigned	3,399,325	-	-	3,399,325
Total fund balances	<u>3,520,273</u>	<u>2,339,423</u>	<u>79,198</u>	<u>5,938,894</u>
Total liabilities and fund balances	<u>\$ 3,655,814</u>	<u>\$ 2,344,217</u>	<u>\$ 87,579</u>	<u>\$ 6,087,610</u>
Total governmental fund balance				\$ 5,938,894
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.				13,472,323
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				(448,330)
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				111,438
Deferred inflows of resources for pensions				<u>(61,274)</u>
Net position of governmental activities				<u>\$ 19,013,051</u>

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, 2019

	<u>General Fund</u>	<u>Sales Surtax Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes				
Ad valorem	\$ 2,084,008	\$ -	\$ -	\$ 2,084,008
Franchise taxes	490,616	-	-	490,616
Utility taxes	88,165	-	-	88,165
Other taxes	305,670	586,002	70,108	961,780
Licenses and fees	429,584	-	-	429,584
Intergovernmental	186,309	2,028,104	-	2,214,413
Charges for services	321,000	-	-	321,000
Fines	12,268	-	-	12,268
Interest	93,095	-	-	93,095
Miscellaneous	55,001	50,000	-	105,001
Total revenues	<u>4,065,716</u>	<u>2,664,106</u>	<u>70,108</u>	<u>6,799,930</u>
Expenditures				
General government	1,251,296	-	-	1,251,296
Public safety	1,370,435	-	-	1,370,435
Physical environment	246,242	2,030,046	-	2,276,288
Transportation	200,575	398,370	46,372	645,317
Culture and recreation	554,460	182,829	-	737,289
Total expenditures	<u>3,623,008</u>	<u>2,611,245</u>	<u>46,372</u>	<u>6,280,625</u>
Excess of revenues over expenditures	<u>442,708</u>	<u>52,861</u>	<u>23,736</u>	<u>519,305</u>
Other financing sources (uses):				
Transfers in (out)	-	60,000	(60,000)	-
Total other financing sources (uses)	<u>-</u>	<u>60,000</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balances	442,708	112,861	(36,264)	519,305
Fund balances, beginning of year	<u>3,077,565</u>	<u>2,226,562</u>	<u>115,462</u>	<u>5,419,589</u>
Fund balances, end of year	<u>\$ 3,520,273</u>	<u>\$ 2,339,423</u>	<u>\$ 79,198</u>	<u>\$ 5,938,894</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, 2019

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

Net change in fund balances - total governmental funds	\$ 519,305
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 (\$523,632) is less than depreciation (\$742,100) and a loss on disposal of assets (\$13,025).	(205,443)
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:	
Compensated absences	(643)
Other postemployment benefits	(5,935)
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.	
Difference between pension contributions and net pension expense	(38,066)
Change in net position of governmental activities	\$ 269,218

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, 2019

	Business-type Activities Enterprise Funds
	Solid Waste Disposal
Assets	
Current assets:	
Cash and cash equivalents	\$ 327,537
Accounts receivable (net of allowance for uncollectible accounts)	243,779
Total current assets	571,316
Noncurrent assets:	
Capital assets	
Buildings	79,675
Equipment	1,183,032
	1,262,707
Less accumulated depreciation	(843,778)
Total capital assets (net)	418,929
Total noncurrent assets	418,929
Total assets	990,245
Deferred outflows of resources	
Deferred outflows related to pension	35,042
Total deferred outflows of resources	35,042
Liabilities	
Current liabilities:	
Accounts payable	38,170
Accrued liabilities	10,007
Compensated absences payable	6,200
Total current liabilities	54,377
Noncurrent liabilities:	
Compensated absences payable	14,468
Other postemployment benefits	26,548
Net pension liability	104,917
Total noncurrent liabilities	145,933
Total liabilities	200,310
Deferred inflows of resources	
Deferred inflows related to pension	25,801
Total deferred inflows of resources	25,801
Net position	
Net Invested in capital assets	418,929
Unrestricted	380,247
Total net position	\$ 799,176

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, 2019

	Business-type Activities Enterprise Funds
	Solid Waste Disposal
Operating revenues	
Charges for services	\$ 1,374,647
Intergovernmental	162,824
Miscellaneous revenues	3,195
Total operating revenues	1,540,666
Operating expenses	
Personal services	519,587
Materials and supplies	227,797
Garbage and trash disposal	405,602
Overhead allocated charges	180,736
Depreciation	136,505
Total operating expenses	1,470,227
Operating income (loss)	70,439
Net Income (loss)	70,439
Change in net position	70,439
Total net position - beginning	728,737
Total net position - ending	\$ 799,176

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, 2019

	Business-type Activities Enterprise Funds
	Solid Waste Disposal
Cash flows from operating activities	
Receipts from customers and users	\$ 1,361,406
Receipts from grantor agency	162,824
Payments to suppliers	(806,262)
Payments to employees	(517,083)
Net cash provided by operating activities	200,885
 Net increase/(decrease) in cash and cash equivalents	 200,885
 Cash and cash equivalents at beginning of year	 126,652
 Cash and cash equivalents at end of year	 \$ 327,537

(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, 2019

	Business-type Activities Enterprise Funds	
	Solid Waste Disposal	
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$	70,439
Depreciation		136,505
Change in assets and liabilities:		
Decrease in accounts receivable		(16,435)
Decrease in deferred outflows of resources		10,445
(Decrease) in accounts payable		9,696
Increase in accrued liabilities		(2,688)
Increase (decrease) in compensated absences		(11,288)
Increase (decrease) in other postemployment benefits		2,543
Increase in net pension liability		3,492
(Decrease) in deferred inflows of resources		(1,824)
Total adjustments		130,446
Net cash provided by operating activities	\$	200,885

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, 2019

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CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

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 0.865 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. With the exception of fire protection, the City is a full-service municipality providing its citizens with a full complement of municipal services. In addition, the City owns and operates one utility, a solid waste disposal system.

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, 2019

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, 2019

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 fund:

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, 2019

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."

Advances between funds, as reported in the fund financial statements, are offset by fund balance classifications or components in the applicable governmental funds to indicate that they are not available for appropriation and are non-spendable, restricted, committed, assigned or unassigned.

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, 2019

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.

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.

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 generally accepted accounting principles. 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.

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

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2019, 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.

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2019.

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 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.

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

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.

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

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, 2019, the total carrying amount of cash deposits at a local financial institution was \$787,871. 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.

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, 2019

C. CASH AND INVESTMENTS (CONTINUED)

The following is a summary of the City's pooled investments at September 30, 2019:

	Credit Ratings	Fair Value	Maturity Less Than One Year
Florida Surplus Asset Fund Trust	AAAm	\$ 2,239,310	\$ 2,239,310
Florida Cooperative Liquid Asset Securities System	AAAm	1,043,931	1,043,931
Florida Fixed Income Trust - Preferred Deposit Fund	n/a	525,158	525,158
Bank United CD	n/a	333,000	333,000
City National bank of Florida	n/a	333,000	-
Valley National Bank/USAMERIBANK	n/a	333,000	333,000
Florida Community Bank/Synovus	n/a	333,000	-
Total Investments		<u>\$ 5,140,399</u>	<u>\$ 4,474,399</u>

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, 2019:

Description	General	Sales Surtax Fund	Solid Waste	Nonmajor Funds	Total
Accounts	\$ 1,332	\$ -	\$ 243,987	\$ -	\$ 245,319
Taxes	22,916	-	-	-	22,916
Franchise Fees	48,460	-	-	-	48,460
Intergovernmental	9,459	449,472	-	9,982	468,913
	<u>82,167</u>	<u>449,472</u>	<u>243,987</u>	<u>9,982</u>	<u>785,608</u>
Less: Allowance for Uncollectable	-	-	(208)	-	(208)
	<u>\$ 82,167</u>	<u>\$ 449,472</u>	<u>\$ 243,779</u>	<u>\$ 9,982</u>	<u>\$ 785,400</u>

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

E. INTERFUND RECEIVABLES AND PAYABLES

During fiscal year 2019, interfund transfers were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>	Purpose
Sales Surtax Fund	\$ 60,000	\$ -	LOGT trfr to Sales Surtax - Capital Projects
Nonmajor Governmental Funds:			
Local Option Gas Surtax	-	60,000	LOGT trfr to Sales Surtax - Capital Projects
	<u>\$ 60,000</u>	<u>\$ 60,000</u>	

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

F. CAPITAL ASSETS

Governmental capital asset activity for the year ended September 30, 2019 was as follows:

Governmental Activities	Beginning Balance 9/30/2018	Increases	Decreases	Ending Balance 9/30/2019
Capital Assets, Not Being Depreciated:				
Land	\$ 2,225,254	\$ -	\$ -	\$ 2,225,254
Construction In Progress	20,337	1,943	-	22,280
Total Capital Assets, Not Being Depreciated	2,245,591	1,943	-	2,247,534
Capital Assets, Being Depreciated:				
Buildings	2,576,836	-	-	2,576,836
Improvements Other Than Buildings	16,446,125	508,164	-	16,954,289
Equipment	1,374,866	13,525	(182,580)	1,205,811
Total Capital Assets Being Depreciated	20,397,827	521,689	(182,580)	20,736,936
Less Accumulated Depreciation For:				
Buildings	(875,080)	(79,912)	-	(954,992)
Improvements Other Than Buildings	(7,344,375)	(585,349)	-	(7,929,724)
Equipment	(746,199)	(76,839)	195,607	(627,431)
Total Accumulated Depreciation	(8,965,654)	(742,100)	195,607	(9,512,147)
Total Capital Assets, Being Depreciated, Net	11,432,173	(220,411)	13,027	11,224,789
Governmental Activities Capital Assets, Net	\$ 13,677,764	\$ (218,468)	\$ 13,027	\$ 13,472,323

Business-type capital asset activity for the year ended September 30, 2019, was as follows:

Business-type Activities	Beginning Balance 9/30/2018	Increases	Decreases	Ending Balance 9/30/2019
Capital Assets, Being Depreciated:				
Buildings	\$ 79,675	\$ -	\$ -	\$ 79,675
Equipment	1,183,032	-	-	1,183,032
Total Capital Assets Being Depreciated	1,262,707	-	-	1,262,707
Less Accumulated Depreciation For:				
Buildings	(3,984)	(1,992)	-	(5,976)
Equipment	(703,289)	(134,513)	-	(837,802)
Total Accumulated Depreciation	(707,273)	(136,505)	-	(843,778)
Total Capital Assets, Being Depreciated, Net	555,434	(136,505)	-	418,929
Total Business-type Activities, Net	\$ 555,434	\$ (136,505)	\$ -	\$ 418,929

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

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
Physical Environment	342,270
Culture/Recreation	331,507
Total Governmental Activities	<u>\$ 742,100</u>

Depreciation Expense By Function

Business-type Activities:

Solid Waste	<u>\$ 136,505</u>
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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, 2019:

	<u>Balance</u> <u>9/30/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>9/30/19</u>	<u>Due Within</u> <u>One Year</u>	<u>Long-Term</u> <u>Portion</u>
Governmental Activities:						
Compensated Absences	\$ 66,686	\$ 11,712	\$ (11,069)	\$ 67,329	\$ 20,196	\$ 47,133
Other Postemployment Benefits	47,925	5,935	-	53,860	-	53,860
Net Pension Liability	316,167	10,974	-	327,141	-	327,141
	<u>\$430,778</u>	<u>\$ 28,621</u>	<u>\$ (11,069)</u>	<u>\$448,330</u>	<u>\$ 20,196</u>	<u>\$ 428,134</u>
Business-type Activities:						
Compensated Absences	\$ 31,956	\$ 2,412	\$ (13,700)	\$ 20,668	\$ 6,200	\$ 14,468
Other Postemployment Benefits	24,005	2,543	-	26,548	-	26,548
Net Pension Liability	101,425	3,492	-	104,917	-	104,917
	<u>\$157,386</u>	<u>\$ 8,447</u>	<u>\$ (13,700)</u>	<u>\$152,133</u>	<u>\$ 6,200</u>	<u>\$ 145,933</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, 2019

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 2019 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, 2019

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, 2019 (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 8.26% 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 40.77% 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 24.06% 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, 2019

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' Comprehensive Annual Financial Report ("CAFR"). The System CAFR, 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.

The System CAFR 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
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

I. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

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, 2019

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:	10/18 - 06/19	07/19 - 09/19
Regular	8.26%	8.47%
Senior Management	24.06%	25.41%
DROP	14.03%	14.60%

Employer rates include 1.66% from 10/18 - 09/19 for the HIS program. In addition, other than for the DROP, rates include .06% from 10/18 – 09/19 for administrative costs.

The City's contributions recognized during the fiscal year ended September 30, 2019 by the FRS and HIS were \$30,463 and \$3,680, 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 2019 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:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.0%	3.3%
Fixed Income	18.0%	4.1%
Global Equity	54.0%	8.0%
Real Estate (Property)	10.0%	6.7%
Private Equity	11.0%	11.2%
Strategic Investments	6.0%	5.9%
	100.0%	

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

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, 2019

FRS Net Pension Liability (Asset)			HIS Net Pension Liability (Asset)		
Current Discount			Current Discount		
1% Decrease	Rate	1% Increase	1% Decrease	Rate	1% Increase
5.90%	6.90%	7.90%	2.50%	3.50%	4.50%
\$ 607,950	\$ 351,688	\$ 137,664	\$ 91,746	\$ 80,370	\$ 70,894

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 was completed in 2014 for the period July 1, 2013 through June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for the FRS was determined by an actuarial valuation as of July 1, 2019 and the HIS as of July 1, 2018 rolled forward to June 30, 2019 using the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.60%. 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 BB tables for the HIS. Both the discount rate and long-term expected rate of return used for FRS investments is 6.90% a decrease from 7.00 in 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 3.50% was used to determine its total pension liability (a decrease from 3.87% in the prior year). In October 2019, 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, 2019

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, 2019 in accordance generally accepted accounting principles. 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, 2019 for the FRS or roll forward from the July 1, 2019 for the 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, 2019. The aggregate employer contribution amounts in the pension allocation schedules agree to the total employer contribution amounts reported in the System CAFR.

At September 30, 2019, the City reported a net pension liability of \$432,058 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, 2019	\$ 351,688	\$ 80,370	\$ 432,058
City's proportion at June 30, 2019	0.00001021	0.00000718	
City's proportion at June 30, 2018	0.00001079	0.00000875	
Change In proportion during current year	-0.00000058	-0.00000157	

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

I. EMPLOYEES' RETIREMENT PLANS (Continued)

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

For the year ended September 30, 2019, the City recognized pension expense of \$54,239 related to the FRS, and \$(4,060) related to the HIS. At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		City Total
	Def Outflow	Def Inflow	Def Outflow	Def Inflow	Deferred Outflows / (Deferred Inflows)
Differences between expected and actual experience	\$ 20,858	\$ (216)	\$ 976	\$ (100)	\$ 21,834 (316)
Changes of assumptions	90,328		9,306	(6,569)	99,634 (6,569)
Net difference between projected and actual investment earnings		(19,457)	52		52 (19,457)
Changes in proportion	13,637	(33,601)	4,109	(27,132)	17,746 (60,733)
City contributions subsequent to the measurement data	6,475		739		7,214
Total Deferred Outflows	\$ 131,298		\$ 15,182		146,480
Total Deferred (Inflows)		\$ (53,274)		\$ (33,801)	\$ (87,075)

Deferred outflows of resources of \$7,214 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, 2020. 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	FRS		HIS		City Total
Ending June 30,					Deferred Outflows / (Deferred Inflows)
2020	\$ 22,064	\$ (4,982)	\$ 17,082		
2021	4,467	(5,446)	(979)		
2022	24,198	(2,564)	21,634		
2023	17,503	(2,120)	15,383		
2024	2,871	(2,084)	787		
Thereafter	444	(2,160)	(1,716)		
Totals	\$ 71,547	\$ (19,356)	\$ 52,191		

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

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 2019 payroll not remitted to the plans until October 2019, 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, 2019 are summarized as follows:

<u>Fiscal Year</u>	<u>Required Contributions</u>	<u>Actual Contributions</u>	<u>Percentage Contributed</u>
2019	\$ 30,463	\$ 30,463	100%
2018	\$ 36,029	\$ 36,029	100%
2017	\$ 32,522	\$ 32,522	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, 2019

I. EMPLOYEES' RETIREMENT PLANS (Continued)

The total payroll in fiscal year 2019 was \$1,371,916. The City's contributions were calculated using the participants' salary amount of \$1,082,330. The City made the required 10% contributions (net of forfeitures) for the current year and previous two years, as follows:

Fiscal Year	Required Contributions	Actual Contributions	Percentage Contributed
2019	\$ 108,233	\$ 108,233	100%
2018	113,239	113,239	100%
2017	107,531	107,531	100%

J. OTHER POSTEMPLOYMENT BENEFITS

Plan Description:

The City's Retiree Health Care Plan (Plan) is a single-employer defined benefit post-employment health care plan that covers eligible retired employees of the City. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under the applicable retirement plan to continue medical insurance coverage as a participant in the City's plan. No assets are accumulated in a trust.

Plan Membership as of October 1, 2017:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	0
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	<u>24</u>
	<u>24</u>

Benefits Provided:

The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All employees of the City are eligible to receive postemployment health care benefits. All retiree and dependent coverage is at the expense of the retiree. Medicare eligible retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

Total OPEB Liability

The measurement date is September 30, 2019.

The measurement period for the OPEB expense was October 1, 2018 to September 30, 2019. The reporting period is October 1, 2018 through September 30, 2019.

The Sponsor's Total OPEB Liability was measured as of September 30, 2019.

Note - The Sponsor's Total OPEB Liability for the City's ledger adjustment was measured as of September 30, 2018 using a discount rate of 3.58%.

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

J. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions:

The Total OPEB Liability was determined by an actuarial valuation as of October 1, 2017, updated to September 30, 2019, using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	3.58%
Initial Trend Rate	8.50%
Ultimate Trend Rate	4.00%
Years to Ultimate	55

For all lives, mortality rates were RP-2000 Combined Healthy Mortality Tables projected to the valuation date using Projection Scale AA.

Discount Rate:

Given the City's decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 3.58%. The high-quality municipal bond rate was based on the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by the S&P Dow Jones Indices. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard & Poor's Rating Services, Aa2 by Moody's or AA by Fitch. If there are multiple ratings, the lowest rating is used.

OPEB Expense:

For the year ended September 30, 2019, the Sponsor will recognize OPEB Expense of \$14,075.

Changes in Total OPEB Liability

	<u>Increases and (Decreases) in Total OPEB Liability</u>
Reporting Period Ending September 30, 2018	\$71,930
Changes for a Year:	
Service Cost	\$5,401
Interest	\$3,148
Changes of Assumptions	\$4,026
Benefit Payments	(\$4,097)
Net Changes	<u>\$8,478</u>
Reporting Period Ending September 30, 2019	<u>\$80,408</u>

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

J. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes of assumptions reflect a change in the discount rate from 4.18% for the fiscal year ending September 30, 2018 to 3.58% for the fiscal year ending September 30, 2019.

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 2.58%	Current Discount Rate 3.58%	1% Increase 4.58%
Total OPEB Liability (Asset)	\$ 87,811	\$ 80,408	\$ 73,852

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% - 7.50%	Healthcare Cost Trend Rates 4.00% - 8.50%	1% Increase 5.00% - 9.50%
Total OPEB Liability (Asset)	\$ 72,057	\$ 80,408	\$ 89,996

SCHEDULE OF CHANGES IN THE SPONSOR'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Reporting Period Ending	9/30/2019
Measurement Date	9/30/2019
Total OPEB Liability	
Service Cost	\$ 5,401
Interest	3,148
Changes of Assumptions	4,026
Benefit Payments	<u>(4,097)</u>
Net Change in Total OPEB Liability	8,478
Total OPEB Liability - Beginning	<u>71,930</u>
Total OPEB Liability - Ending	<u>\$ 80,408</u>
Covered Payroll*	\$ 1,244,539
Total OPEB Liability as a percentage of Covered Payroll	6.46%

CITY OF INDIAN ROCKS BEACH, FLORIDA
Notes to the Financial Statements
September 30, 2019

J. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Notes to Schedule:

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending September 30, 2019	3.58%
Fiscal Year Ending September 30, 2018:	4.18%
Fiscal Year Ending September 30, 2017:	3.64%

K. COMMITMENTS AND CONTINGENCIES

1. **Litigation**

At September 30, 2019, 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, 2019 was \$1,034,110.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedules (GAAP BASIS):

- **General Fund**

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, 2019

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 2,085,250	\$ 2,085,250	\$ 2,084,008	\$ (1,242)
Franchise fees	429,000	429,000	490,616	61,616
Other taxes	384,200	384,200	393,835	9,635
Licenses and fees	301,510	301,510	429,584	128,074
Intergovernmental	113,400	113,400	186,309	72,909
Charges for services	180,740	180,740	321,000	140,260
Fines	17,500	17,500	12,268	(5,232)
Interest	35,000	35,000	93,095	58,095
Miscellaneous	171,250	171,250	55,001	(116,249)
Total revenues	<u>3,717,850</u>	<u>3,717,850</u>	<u>4,065,716</u>	<u>347,866</u>
Expenditures				
Current:				
General government:				
City commission	50,340	50,340	48,074	(2,266)
City manager	219,110	219,110	227,475	8,365
Finance	343,340	343,340	331,344	(11,996)
City attorney	68,100	68,100	61,302	(6,798)
City clerk	163,970	163,970	161,837	(2,133)
City planning	84,450	84,450	115,171	30,721
Central services	329,780	329,780	306,093	(23,687)
Public safety:				
Law enforcement	1,041,610	1,041,610	1,040,278	(1,332)
Community development	331,080	331,080	330,157	(923)
Physical environment:				
Stormwater	153,270	153,270	122,025	(31,245)
Other maintenance	100,430	100,430	124,217	23,787
Transportation:				
Streets and drainage	211,610	211,610	200,575	(11,035)
Culture and recreation:				
Parks and recreation	611,720	611,720	554,460	(57,260)
Total expenditures	<u>3,708,810</u>	<u>3,708,810</u>	<u>3,623,008</u>	<u>(85,802)</u>
Revenues over (under) expenditures	<u>9,040</u>	<u>9,040</u>	<u>442,708</u>	<u>433,668</u>
Other financing sources/(uses)				
Transfer-in (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,040	9,040	442,708	433,668
Fund balance, beginning of year	<u>2,651,086</u>	<u>2,651,086</u>	<u>3,077,565</u>	<u>426,479</u>
Fund balance, end of year	<u>\$ 2,660,126</u>	<u>\$ 2,660,126</u>	<u>\$ 3,520,273</u>	<u>\$ 860,147</u>

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, 2019

Reporting Period Ending	9/30/2019	9/30/2018
Measurement Date	9/30/2019	9/30/2018
Total OPEB Liability		
Service Cost	\$ 5,401	\$ 8,359
Interest	3,148	2,716
Changes of Assumptions	4,026	(3,502)
Benefit Payments	(4,097)	(3,776)
Net Change in Total OPEB Liability	<u>8,478</u>	<u>3,797</u>
Total OPEB Liability - Beginning	71,930	68,133
Total OPEB Liability - Ending	<u>\$ 80,408</u>	<u>\$ 71,930</u>
Covered-Employee Payroll	\$1,244,539	\$1,214,184
Total OPEB Liability as a percentage of Covered-Employee Payroll	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 two 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*

	2019	2018	2017	2016	2015	2014
City's proportion of the net pension liability (asset)	0.0010212%	0.0010788%	0.0010804%	0.0009654%	0.0010696%	0.0016320%
City's proportionate share of the net pension liability (asset)	\$ 351,688	\$ 324,951	\$ 319,691	\$ 243,771	\$ 138,159	\$ 99,577
City's covered payroll	\$ 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	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)	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*

	2019	2018	2017	2016	2015	2014
City's proportion of the net pension liability (asset)	0.0007183%	0.0008753%	0.0008821%	0.0008146%	0.0008868%	0.0012350%
City's proportionate share of the net pension liability (asset)	\$ 80,370	\$ 92,640	\$ 94,323	\$ 94,935	\$ 90,444	\$ 115,474
City's covered payroll	\$ 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	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)	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.

Note 3: The Plan's discount rate decreased from 3.80% to 2.85% in 2016.

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

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 30,463	\$ 31,360	\$ 27,925	\$ 23,130	\$ 23,444	\$ 36,058
Contributions in relation to the contractually required contribution	\$ (30,463)	\$ (31,360)	\$ (27,925)	\$ (23,130)	\$ (23,444)	\$ (36,058)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 221,616	\$ 281,161	\$ 276,883	\$ 264,336	\$ 229,833	\$ 367,356
Contributions as a percentage of covered payroll	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***

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 3,680	\$ 4,669	\$ 4,597	\$ 4,325	\$ 3,197	\$ 4,272
Contributions in relation to the contractually required contribution	\$ (3,680)	\$ (4,669)	\$ (4,597)	\$ (4,325)	\$ (3,197)	\$ (4,272)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 221,616	\$ 281,161	\$ 276,883	\$ 264,336	\$ 229,833	\$ 367,356
Contributions as a percentage of covered payroll	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.

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, 2019

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Taxes:				
Other taxes	\$ 432,000	\$ 432,000	\$ 586,002	\$ 154,002
Intergovernmental	3,294,650	3,294,650	2,028,104	(1,266,546)
Other - Donations	-	-	50,000	50,000
Total revenues	3,726,650	3,726,650	2,664,106	(1,062,544)
Expenditures				
Current:				
Physical environment				
Public works	4,094,650	4,094,650	2,428,416	(1,666,234)
Culture and recreation				
Parks and recreation	220,000	220,000	182,829	(37,171)
Total expenditures	4,314,650	4,314,650	2,611,245	(1,703,405)
Excess (deficiency) of revenues over (under) expenditures	(588,000)	(588,000)	52,861	640,861
Other financing sources				
Transfer in	60,000	60,000	60,000	-
Net change in fund balance	(528,000)	(528,000)	112,861	640,861
Fund balance, beginning of year	1,876,566	1,876,566	2,226,562	349,996
Fund balance, end of year	\$ 1,348,566	\$ 1,348,566	\$ 2,339,423	\$ 990,857

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, 2019**

	Special Revenue				Total Nonmajor Governmental Funds
	Local Option Gas Surtax	Transportation Impact Fees	Recreation Impact Fees	Developmental Impact Fees	
Assets					
Cash and cash equivalents	\$ 34,513	\$ 21,076	\$ 11,372	\$ 10,636	\$ 77,597
Due from other governments					
Intergovernmental	9,982	-	-	-	9,982
Total assets	<u>\$ 44,495</u>	<u>\$ 21,076</u>	<u>\$ 11,372</u>	<u>\$ 10,636</u>	<u>\$ 87,579</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 3,858	\$ 4,523	\$ -	\$ -	\$ 8,381
Total liabilities	<u>3,858</u>	<u>4,523</u>	<u>-</u>	<u>-</u>	<u>8,381</u>
Fund balances:					
 Restricted for:					
Impact fee programs	-		11,372	10,636	22,008
Transportation	40,637	16,553	-	-	57,190
Total fund balances	<u>40,637</u>	<u>16,553</u>	<u>11,372</u>	<u>10,636</u>	<u>79,198</u>
Total liabilities and fund balances	<u>\$ 44,495</u>	<u>\$ 21,076</u>	<u>\$ 11,372</u>	<u>\$ 10,636</u>	<u>\$ 87,579</u>

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, 2019

	Special Revenue				Total Non- major Governmental Funds
	Local Option Gas Surtax	Transportation Impact Fees	Recreation Impact Fees	Developmental Impact Fees	
Revenues					
Other taxes	\$ 58,419	\$ 4,689	\$ 3,500	\$ 3,500	\$ 70,108
Total revenues	<u>58,419</u>	<u>4,689</u>	<u>3,500</u>	<u>3,500</u>	<u>70,108</u>
Expenditures					
Total expenditures	<u>46,372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,372</u>
Excess of revenues over expenditures	<u>12,047</u>	<u>4,689</u>	<u>3,500</u>	<u>3,500</u>	<u>23,736</u>
Other financing sources (uses)					
Local Option Sales Tax Fund	<u>(60,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,000)</u>
Total other financing sources (uses):	<u>(60,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,000)</u>
Net change in fund balance	(47,953)	4,689	3,500	3,500	(36,264)
Fund balances, beginning of year	<u>88,590</u>	<u>11,864</u>	<u>7,872</u>	<u>7,136</u>	<u>115,462</u>
Fund balances, end of year	<u>\$ 40,637</u>	<u>\$ 16,553</u>	<u>\$ 11,372</u>	<u>\$ 10,636</u>	<u>\$ 79,198</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, 2019

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Taxes:				
Other taxes	\$ 73,260	\$ 73,260	\$ 58,419	\$ (14,841)
Total revenues	73,260	73,260	58,419	(14,841)
Expenditures				
Total expenditures	55,000	55,000	46,372	8,628
Excess of revenues over expenditures	18,260	18,260	12,047	(6,213)
OTHER FINANCING SOURCES				
Transfer in	-	-	-	-
Net change in fund balance	18,260	18,260	12,047	(6,213)
Other financing uses				
Transfers out	(60,000)	(60,000)	(60,000)	-
Net change in fund balance	(41,740)	(41,740)	(47,953)	(6,213)
Fund balance, beginning of year	86,675	86,675	88,590	1,915
Fund balance, end of year	\$ 44,935	\$ 44,935	\$ 40,637	\$ (4,298)

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, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Revenues			
Transportation impact fees	\$ 5,000	\$ 4,689	\$ (311)
Total revenues	<u>5,000</u>	<u>4,689</u>	<u>(311)</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,000	4,689	(311)
Fund balance, beginning of year	<u>51,864</u>	<u>11,864</u>	<u>(40,000)</u>
Fund balance, end of year	<u>\$ 56,864</u>	<u>\$ 16,553</u>	<u>\$ (40,311)</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, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Revenues			
Recreation impact fees	\$ 1,000	\$ 3,500	\$ 2,500
Total revenues	<u>1,000</u>	<u>3,500</u>	<u>2,500</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,000	3,500	2,500
Fund balance, beginning of year	<u>8,872</u>	<u>7,872</u>	<u>(1,000)</u>
Fund balance, end of year	<u>\$ 9,872</u>	<u>\$ 11,372</u>	<u>\$ 1,500</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, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Revenues			
Developmental impact fees	\$ 2,000	\$ 3,500	\$ 1,500
Total revenues	<u>2,000</u>	<u>3,500</u>	<u>1,500</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,000	3,500	1,500
Fund balance, beginning of year	<u>9,136</u>	<u>7,136</u>	<u>(2,000)</u>
Fund balance, end of year	<u>\$ 11,136</u>	<u>\$ 10,636</u>	<u>\$ (500)</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, 2019**

This part of the City of Indian Rocks Beach, Florida's comprehensive annual 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.

	PAGE
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time	68
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax	73
Debt Capacity	
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	74
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place	79
Operating Information	
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	81

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual 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

	2012	2013	2014	2015	2016	2017	2018	2019
<u>Governmental activities</u>								
Invested in capital assets, net of related debt	\$ 8,410,669	\$ 8,735,245	\$ 8,431,195	\$ 8,934,989	\$ 10,871,053	\$ 12,836,327	\$ 13,677,764	\$ 13,472,323
Restricted	455,310	315,391	681,649	3,655,044	2,540,930	2,974,683	2,342,024	2,418,621
Unrestricted	2,352,700	2,185,457	2,276,082	3,724,728	3,974,138	2,412,767	2,724,045	3,122,107
Total governmental activities net position	\$ 11,218,679	\$ 11,236,093	\$ 11,388,926	\$ 16,314,761	\$ 17,386,121	\$ 18,223,777	\$ 18,743,833	\$ 19,013,051
<u>Business-type activities</u>								
Invested in capital assets, net of related debt	\$ 2,804,653	\$ 2,724,294	\$ 2,896,483	\$ 411,206	\$ 533,859	\$ 691,939	\$ 555,433	\$ 418,929
Unrestricted	2,645,397	2,910,533	3,248,704	1,634,621	1,340,977	836,682	173,304	380,247
Total business-type activities net position	\$ 5,450,050	\$ 5,634,827	\$ 6,145,187	\$ 2,045,827	\$ 1,874,836	\$ 1,528,621	\$ 728,737	\$ 799,176
<u>Primary government</u>								
Invested in capital assets, net of related debt	\$ 11,215,322	\$ 11,459,539	\$ 11,327,678	\$ 9,346,195	\$ 11,404,912	\$ 13,528,266	\$ 14,233,197	\$ 13,891,252
Restricted	455,310	315,391	681,649	3,655,044	2,540,930	2,974,683	2,342,024	2,418,621
Unrestricted	4,998,097	5,095,990	5,524,786	5,359,349	5,315,115	3,249,449	2,897,349	3,502,354
Total primary government net position	\$ 16,668,729	\$ 16,870,920	\$ 17,534,113	\$ 18,360,588	\$ 19,260,957	\$ 19,752,398	\$ 19,472,570	\$ 19,812,227

Schedule 2
City of Indian Rocks Beach, Florida

CHANGES IN NET POSITION
(accrual basis of accounting)

Last Eight Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019
Expenses								
Governmental activities:								
General government	\$ 1,050,277	\$ 593,479	\$ 1,113,943	\$ 1,012,307	\$ 1,031,977	\$ 689,377	\$ 1,080,973	\$ 1,357,139
Public safety	749,127	1,106,389	1,111,628	1,226,629	1,172,316	1,265,574	1,355,796	1,373,914
Physical environment	742,965	814,073	438,968	491,731	376,869	161,293	1,492,383	2,191,695
Transportation	233,601	213,531	186,082	232,956	842,723	1,228,135	795,206	645,878
Culture/recreation	594,885	728,857	691,594	815,416	1,015,131	899,885	1,167,609	962,088
Total governmental activities expenses	3,370,855	3,456,329	3,542,215	3,779,039	4,439,016	4,244,264	5,891,967	6,530,714
Business-type activities:								
Solid Waste	1,107,137	1,273,283	1,210,598	1,216,712	1,394,631	1,507,075	1,516,579	1,470,227
Total business-type activities expenses	2,543,575	3,115,130	2,858,398	1,216,712	1,394,631	1,507,075	1,516,579	1,470,227
Total primary government expenses	5,914,430	6,571,459	6,400,613	4,995,751	5,833,647	5,751,339	7,408,546	8,000,941
Program revenues								
Governmental activities:								
Charges for services								
General government	248,008	268,098	267,139	190,483	205,439	192,490	251,302	227,600
Public safety	184,942	216,449	332,689	334,180	352,032	308,718	364,056	390,641
Other	72,441	67,031	84,685	140,856	97,422	110,742	137,818	144,611
Operating grants and contributions	5,647	14,184	5,156	7,059	4,256	8,903	29,386	69,899
Capital grants and contributions	275,496	127,928	-	375,130	264,431	372,774	1,345,841	2,028,104
Total governmental activities program revenues	786,534	693,690	689,669	1,047,708	923,560	993,627	2,128,403	2,860,855
Business-type activities:								
Charges for services								
Sewer	2,056,279	2,083,944	2,107,341	4,006	-	-	-	-
Solid Waste Disposal	1,413,134	1,215,963	1,261,417	1,211,283	1,223,640	1,210,613	1,217,864	1,377,842
Operating grants and contributions	-	-	-	-	-	-	-	162,824
Total business-type activities program revenues	3,469,413	3,299,907	3,368,758	1,215,289	1,223,640	1,210,613	1,217,864	1,540,666
Total primary government program revenues	4,255,947	3,993,597	4,058,427	2,262,997	2,147,200	2,204,240	3,346,267	4,401,521
Net (expense) / revenue								
Governmental activities	(2,584,321)	(2,762,639)	(2,852,546)	(2,731,331)	(3,515,436)	(3,250,637)	(3,763,564)	(3,669,859)
Business-type activities	925,838	184,777	510,360	(1,423)	(170,991)	(296,462)	(298,715)	70,439
Total primary government net expense	(1,658,483)	(2,577,862)	(2,342,186)	(2,732,754)	(3,686,427)	(3,547,099)	(4,062,279)	(3,599,420)

Continued next page

Schedule 2
City of Indian Rocks Beach, Florida

CHANGES IN NET POSITION - Continued

	2012	2013	2014	2015	2016	2017	2018	2019
General revenues and other changes in net position								
<i>(accrual basis of accounting)</i>								
Last Eight Fiscal Years								
Governmental activities:								
Property taxes	\$ 1,444,099	\$ 1,433,488	\$ 1,539,661	\$ 1,617,795	\$ 1,728,283	\$ 1,827,453	\$ 2,033,059	\$ 2,084,008
Franchise fees	413,429	397,988	434,540	444,758	424,728	426,621	450,704	490,616
Unrestricted state revenue sharing	102,990	101,276	101,550	103,194	104,570	109,089	113,364	116,410
Half-cent sales tax	216,495	225,705	237,599	252,682	262,547	268,090	283,566	289,884
Local option gas tax	69,385	70,694	99,204	121,204	273,310	88,735	63,331	70,108
Local option sales tax	399,983	422,643	449,883	484,918	512,331	527,477	554,362	586,002
Communications services tax	100,070	96,878	94,245	94,155	92,360	92,468	94,688	88,165
Other taxes	10,618	9,220	9,720	10,200	9,509	9,315	9,029	15,786
Unrestricted investment earnings	7,575	219	1,794	10,778	33,875	52,551	74,584	93,095
Miscellaneous revenues	26,669	21,942	37,183	1,128,357	497,357	688,494	105,764	105,003
Transfers in (out)	-	-	-	-	-	-	501,169	-
Extraordinary item - Gain from fire	-	-	-	3,593,940	647,926	-	-	-
Total governmental activities	2,791,313	2,780,053	3,005,379	7,861,971	4,586,796	4,088,293	4,283,620	3,939,077
Business-type activities:								
Loss on disposal of assets	-	-	-	(429,273)	-	(49,753)	-	-
Transfers in (out)	-	-	-	(3,593,940)	-	-	(501,169)	-
Total business-type activities	-	-	-	(4,023,213)	-	(49,753)	(501,169)	-
Total primary government	2,791,313	2,780,053	3,005,379	3,838,758	4,586,796	4,038,540	3,782,451	3,939,077
Change in net position								
Governmental activities	206,992	17,414	152,833	5,130,640	1,071,360	837,656	520,056	269,218
Business-type activities	925,838	184,777	510,360	(4,024,636)	(170,991)	(346,215)	(799,884)	70,439
Total change in net position	\$ 1,132,830	\$ 202,191	\$ 663,193	\$ 1,106,004	\$ 900,369	\$ 491,441	\$ (279,828)	\$ 339,657

Schedule 3
City of Indian Rocks Beach, Florida

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

Last Eight Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019
General fund								
Nonspendable	\$ 407,119	\$ -	\$ 294	\$ 1,116	\$ 810	\$ 23,294	\$ 18,437	\$ 20,948
Committed	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Assigned	5,169	-	-	-	-	-	-	-
Unassigned	1,897,716	2,158,038	2,249,568	4,004,554	4,276,070	2,627,792	2,959,128	3,399,325
Total general fund	\$ 2,410,004	\$ 2,258,038	\$ 2,349,862	\$ 4,105,670	\$ 4,376,880	\$ 2,751,086	\$ 3,077,565	\$ 3,520,273
All other governmental funds								
Restricted for:								
Impact fee programs	\$ 61,771	\$ 59,309	\$ 76,780	\$ 158,984	\$ 165,008	\$ 15,008	\$ 15,008	\$ 22,008
Transportation	2,412	36,434	67,431	101,520	184,976	80,279	100,454	57,190
Capital projects	391,127	219,648	537,438	3,294,540	2,090,946	2,879,396	2,226,562	2,339,423
governmental funds	\$ 455,310	\$ 315,391	\$ 681,649	\$ 3,555,044	\$ 2,440,930	\$ 2,974,683	\$ 2,342,024	\$ 2,418,621
Total fund balances	\$ 2,865,314	\$ 2,573,429	\$ 3,031,511	\$ 7,660,714	\$ 6,817,810	\$ 5,725,769	\$ 5,419,589	\$ 5,938,894

Schedule 4
City of Indian Rocks Beach, Florida

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

Last Eight Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019
Revenues								
Taxes	\$ 2,654,079	\$ 2,656,616	\$ 2,864,852	\$ 2,975,702	\$ 3,103,020	\$ 3,223,319	\$ 3,488,739	\$ 3,612,880
Licenses and permits	204,204	241,469	276,134	350,113	367,010	326,249	404,133	429,584
Impact fees	-	-	76,780	102,204	200,048	14,840	-	11,689
Intergovernmental revenues	384,133	243,388	106,706	485,383	373,257	490,765	1,488,591	2,214,413
Charges for services	284,888	299,515	320,427	246,349	170,870	269,231	339,999	321,000
Fines	16,299	10,594	11,172	16,853	19,591	16,470	9,044	12,268
Investment income	7,575	219	1,794	10,778	33,875	52,551	74,584	93,095
Miscellaneous revenues	26,669	21,942	37,183	1,128,357	199,315	688,494	105,764	105,001
Total revenues	<u>3,577,847</u>	<u>3,473,743</u>	<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>6,799,930</u>
Expenditures								
General government	1,087,318	1,323,488	1,191,917	1,195,972	1,136,139	1,558,605	1,665,874	1,251,296
Public safety	985,648	1,103,063	1,107,473	1,238,531	1,169,659	1,261,051	1,351,739	1,370,435
Physical environment	729,197	564,998	258,374	430,132	2,219,425	1,228,399	1,672,159	2,276,288
Transportation	233,601	213,531	186,082	234,739	841,480	1,225,056	792,190	645,317
Culture/Recreation	976,711	560,548	493,120	1,181,102	986,578	900,849	1,236,241	737,289
Total expenditures	<u>4,012,475</u>	<u>3,765,628</u>	<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>
Excess of revenues over (under) expenditures	<u>(434,628)</u>	<u>(291,885)</u>	<u>458,082</u>	<u>1,035,263</u>	<u>(1,886,295)</u>	<u>(1,092,041)</u>	<u>(807,349)</u>	<u>519,305</u>
Other financing sources (uses)								
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>3,593,940</u>	<u>1,043,390</u>	-	<u>501,169</u>	-
Net change in fund balances	<u>\$ (434,628)</u>	<u>\$ (291,885)</u>	<u>\$ 458,082</u>	<u>\$ 4,629,203</u>	<u>\$ (842,905)</u>	<u>\$ (1,092,041)</u>	<u>\$ (306,180)</u>	<u>\$ 519,305</u>
Debt service as a percentage of non-capital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

ASSESSED VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

(dollar amounts are expressed in thousands)

Fiscal Year	Real Property	Personal Property	Total Taxable Assessed Value	Annual Percentage Change in Assessed Value	Total Direct Tax Rate (1) (Mills)
2010	\$ 907,718	\$ 11,700	\$ 919,418	-15.5%	2.0000
2011	795,292	10,813	806,105	-12.3%	2.0000
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

(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)

Fiscal Year	City of Indian Rocks Beach	Pinellas County		Other	Total
		Government	School Board		
2010	2.0000	4.8730	8.3460	2.6539	19.3424
2011	2.0000	4.8730	8.3400	2.5843	17.7973
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

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, 2019			September 30, 2010		
		Taxable	Percent of Total Taxable		Taxable	Percent of Total Taxable	
Hotel	Gulfcoast Marina LTD	\$ 12,252,196	1.04%	1	\$ 10,741,046	1.17%	1
Condos	CR Clearwater LLC	\$ 10,000,000	0.85%	2			
Condos	Orion Beach Development LLC	\$ 5,231,852	0.45%	3	\$ 4,062,304	0.44%	4
Condos	Cameron Cove Resort	\$ 3,889,981	0.33%	4	\$ 5,287,400	0.58%	3
Condos	1900 1st LLC	\$ 3,750,000	0.32%	5			
Rental Units	David Wilkerson	\$ 3,467,545	0.29%	6	\$ 3,117,402	0.34%	9
Condos	BC Indain Rocks LLC	\$ 3,240,643	0.28%	7			
Condos	Brendan O'Carroll	\$ 2,656,104	0.23%	8			
Restaurant	Crabby Bill's Seafood Inc	\$ 2,600,400	0.22%	9			
Single Family	Gary Clarke	\$ 2,454,375	0.21%	10			
Totals		\$ 49,543,096	4.21%		\$ 23,208,152	2.52%	

Source: Pinellas County Property Appraiser's Office.

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

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Collections for the Fiscal Year of the Levy		Collections for Previous Years of Levy	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percentage of Levy
2010	\$ 1,780,532	\$ 1,725,545	96.9%	\$ -	\$ 1,725,545	96.9%
2011	1,614,686	1,562,977	96.8%	-	1,562,977	96.8%
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%

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
2010	\$ -	\$ -	\$ 201,917,199	0.00%	\$ -
2011	-	-	162,283,324	0.00%	-
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%	-

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, 2019

<u>Taxing District</u>	<u>Net General Obligation Outstanding</u>	<u>Percentage Applicable to City Taxpayers (1)</u>	<u>Amount Applicable to City Taxpayers</u>
Pinellas County School Board	\$ 70,846,041	1.37%	\$ 973,395
Pinellas County Government	<u>18,932,592</u>	1.37%	<u>260,126</u>
Total Overlapping Debt	<u><u>\$ 89,778,633</u></u>		<u><u>\$ 1,233,522</u></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>
2010	5,211	\$ 38,748	\$ 201,917,199	11.6%
2011	4,102	39,562	162,283,324	10.7%
2012	4,113	41,964	172,597,932	7.9%
2013	4,179	42,635	178,165,251	6.2%
2014	4,250	43,360	184,280,993	6.2%
2015	4,203	45,925	193,022,775	5.7%
2016	4,373	46,844	204,846,626	5.0%
2017	4,380	48,202	211,126,845	3.7%
2018	4,430	53,770	238,201,100	4.3%
2019	4,432	52,198	231,341,536	3.4%

- Sources:**
- (1) The U.S. Census reported 5,100 and 4,100 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 Seven Years Ago

<u>Employer</u>	<u>September 30, 2019</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	180	18.0%	1	120	13.3%	1
Holiday Inn Harbourside	160	16.0%	2	112	12.4%	1
Guppy's on the Beach	79	7.9%	3	53	5.9%	3
Slyce	70	7.0%	4	36	4.0%	5
Century 21 Beggins	60	6.0%	5	35	3.9%	9
PJ's Oyster bar	52	5.2%	6	44	4.9%	4
Keegan's	34	3.4%	7	27	3.0%	6
JD's Restaurant	30	3.0%	8	42	4.7%	8
City of Indian Rocks Beach	25	2.5%	9	32	3.6%	7
Plumlee Realty	22	2.2%	10	20	2.2%	10
Total	<u>712</u>	<u>71.20%</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

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund										
Administration	3.25	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90
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	3.63	3.63	4.13	4.00	4.00	4.00	3.60
Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Services	12.00	10.67	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50
Sub-total	22.88	21.55	21.55	21.55	21.55	22.05	21.00	21.00	21.00	20.00
Solid Waste Fund	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.50
TOTAL	<u>32.88</u>	<u>31.55</u>	<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>

Source: City of Indian Rocks Beach Finance Department

Schedule 14
City of Indian Rocks Beach, Florida

OPERATING INDICATORS BY FUNCTION / PROGRAM

	Last Ten Fiscal Years									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Building Inspections</u>										
Building permits issued (a)	638	710	736	706	788	779	846	928	1,024	1,014
<u>Public Works - Streets Division</u>										
Streets resurfaced (miles)	2	0	2	0	0	0	0	0	0	0
Streets new surface (miles)	0	0	0	0	0	1	1	1	1	1

(a) Separate permits were issued for each trade

Source: Various City Departments

Schedule 15
City of Indian Rocks Beach, Florida

CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM

Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Public Safety</u>										
Fire stations	1	1	1	1	1	1	1	1	1	1
Police stations	1	1	1	1	1	1	1	1	1	1
<u>Parks and Recreation</u>										
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
<u>Wastewater</u>										
Sanitary sewers (miles)	22	22	22	22	22	22	22	22	22	22

Source: Various City Departments.



Certified Public Accountants

**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, 2019, and have issued our report thereon dated March 23, 2020.

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) to determine the 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 determination of financial statement amounts. 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, 2020.

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, 2020



Certified Public Accountants

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, 2019. 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. 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, 2019.

MSL, P.A.

Certified Public Accountants

Tampa, Florida
March 23, 2020



Certified Public Accountants

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, 2019, and have issued our report thereon dated March 23, 2020.

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, 2020, 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 address in the management letter 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 that we address 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, 2020



Certified Public Accountants

March 25, 2020

City Commission
City of Indian Rocks Beach
Indian Rocks Beach, Florida

We have audited the financial statements of the City of Indian Rocks Beach, Florida (the "City") as of and for the year ended September 30, 2019, and have issued our report thereon, dated March 23, 2020. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITY UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

As stated in our engagement letter dated March 21, 2018, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The significant estimates affecting the City's financial statements include the following account: Net Pension Liability.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The following disclosures are considered significant: Note C – Cash and Cash Equivalents and Investments; Note F – Capital Assets; Note I – Employees' Retirement Plans and Note J – Other Postemployment Benefits.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated March 23, 2020.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

City Commission
City of Indian Rocks Beach
March 25, 2020
Page 3

This information is intended solely for the use of the City Commission and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

MSL, P.A.

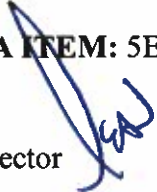
**AGENDA ITEM NO. 5E
CONSENT AGENDA**


Authorizing the City Manager to award Bid Number IRBPSD 2020-1 and enter into a contract with Harbor Contracting, LLC for the Harbor Drive and LaHacienda Stormwater Improvements Project.

AGENDA MEMO

INDIAN ROCKS BEACH CITY COMMISSION

MEETING OF: April 14, 2020 **AGENDA ITEM:** 5E

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

APPROVED BY: Brently Gregg Mims, City Manager 

SUBJECT: Authorizing the City Manager to award Bid Number I.R.B.P.S.D. 2020-1 and enter into a contract with Harbor Contracting, LLC for the Harbor Drive and La Hacienda Stormwater Improvements (Q076) in the amount of \$169,750.00

BACKGROUND:

On February 16, 2020 the Administration issued a request for bids for the City of Indian Rocks Beach – Bid Number I.R.B.P.S.D. 2020-1 – Harbor Drive and La Hacienda Stormwater Improvements (Q076).

ANALYSIS:

On March 18, 2020 at 2:00 P.M. in the Auditorium Conference Room, the Bids were opened with the following tabulations:

<u>BIDDER NAME</u>	<u>ADDRESS</u>	<u>PRICE</u>
Kloote Contracting, Inc.	P.O. Box 339 Palm Harbor, FL 33782	\$375,001.00
Right Of Way Contracting, LLC	405 Saint Petersburg Drive East Oldsmar, FL 34677	\$212,313.25
Kamminga & Roodvoets, Inc.	5219 Cone Road Tampa, FL 33610	\$269,300.00
TLC Diversified	2719 17 th Street East Palmetto, FL 34221	\$354,560.00
Rowland, Incorporated	6855 102 nd Avenue North Pinellas Park, FL 33782	\$289,225.00

Keystone Excavator, Inc.	371 Scarlet Boulevard Oldsmar, FL34677	\$189,870.00
Harbor Contracting, LLC	175 Irwin Street West Safety Harbor, FL 34695	\$169,750.00

After a review and examination of the subject Bids, staff and the City's consulting engineer CivilSurv Design Group are seeking the City Commission's consideration in authorizing the City Manager to award Bid Number I.R.B.P.S.D. 2020-1 and enter into a contract with Harbor Contracting, LLC for the Harbor Drive and La Hacienda Stormwater Improvements (Q076) in the amount of \$169,750.00

FISCAL IMPACT:

Within the 5 Year Capital Improvement Program Budget (FY20), the City has appropriated funding in the amount of \$400,000 for Stormwater Reconstruction.

This project expenditure is as follows:

Design/Bid/CEI	= \$ 49,995.00
SWFWMD Permitting	= \$ 100.00
Bid Advertisement	= \$ 460.64
Construction	= <u>\$ 169,750.00</u>
Total	= \$220,305.64

The City has obtained grant funding through SWFWMD, which will provide for reimbursement of 50% of the project costs up to a maximum amount of \$122,114.

MOTION:

To authorize the City Manager to award Bid Number I.R.B.P.S.D. 2020-1 and enter into a contract with Harbor Contracting, LLC for the Harbor Drive and La Hacienda Stormwater Improvements (Q076) in the amount of \$169,750.00

March 19, 2020

Dean A. Scharmen
Public Services Director
City of Indian Rocks Beach
1507 Bay Palm Boulevard
Indian Rocks Beach, Florida 33785

RE: Recommendation of Award
Name: 319 HARBOR DRIVE AND 360 LAHACIENDA STORMWATER IMPROVEMENTS (Q076)
County: Pinellas
City: Indian Rocks Beach
CivilSurv Project No.: 007:001051

Dear Mr. Scharmen:

Harbor Contracting, LLC was the low bidder for 319 Harbor Drive and 360 LaHacienda Stormwater Improvements (Q076) project, also known as IRBPSD 2020-1.

CivilSurv Design Group, Inc. has reviewed all of the bids submitted and found the Harbor Contracting to be the low bidder, the responses for references positive, the forms apparently complete, and the work represented for references as similar. Recommendation is subject to approval by the City and the City's review of contractual documentation.

There were seven bids submitted with a low bid price of \$169,750.00 and a high bid price of \$375,001.00.

Harbor Contracting, LLC submitted the low bid of \$169,750.00.

We therefore recommend that the bid for I.R.B.P.S.D. 2020-1/ 319 Harbor Drive and 360 LaHacienda Stormwater Improvements (Q076) be awarded to Harbor Contracting, LLC for \$169,750.00 with a contract time of 120 calendar days to substantial completion and 150 days to final completion.



Sincerely,

CivilSurv Design Group, Inc.

We hope the information and documents provided will satisfy the requests by the Contractors. Please do not hesitate to call if you have any questions at **863-646-4771 Ext.243** or email to **cfuller@civilsurv.com**.

Sincerely,



Craig R. Fuller, P.E.

Vice President of Municipal Engineering

CivilSurv Design Group, Inc.

Engineers-Planners-Surveyors

Cc: file

www.CivilSurv.com





Administrative 727/595-2517 727/595-4627 (Fax)	Building Planning & Zoning 727/517-0404 727/596-4759 (Fax)	City Clerk 727/517-0204 727/595-4627 (Fax)	Library 727/596-1822 727/595-4627 (Fax)	Public Services 727/595-6889 727/593-5137 (Fax)
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WEDNESDAY, MARCH 18, 2020
2:00 P.M.

PUBLIC SERVICES DEPARTMENT
1507 BAY PALM BOULEVARD

MINUTES

REQUEST FOR BIDS:

**CITY OF INDIAN ROCKS BEACH
HARBOR DRIVE AND LA HACIENDA STORMWATER IMPROVEMENTS (Q076)
BID # I.R.B.P.S.D. – 2020-1**

Sealed bids for the *City of Indian Rocks Beach Harbor Drive and La Hacienda Stormwater Improvements (Q076)* — **Bid # I.R.B.P.S.D. – 2020-1** were opened at 2:00 P.M., on Wednesday, March 18, 2020.

PRESENT: Dean A. Scharmen, Public Services Director, City of Indian Rocks Beach
Dan Carpenter, Finance Director, City of Indian Rocks Beach

Sealed bids were opened, read aloud and tabulated by Dean A. Scharmen, Public Services Director, City of Indian Rocks Beach.

A copy of that tabulation is attached hereto and made a part of this report.

The bid opening concluded at 2:07 P.M.

Dean A. Scharmen
Public Services Director

Attachment (1)

cc: File

**CITY OF INDIAN ROCKS BEACH
 BID TABULATION SHEET
 BID # I.R.B.P.S.D. - 2020-1**

PROJECT: Harbor Drive and La Hacienda Stormwater Improvements - Project # Q076

DATE: March 18, 2020

TIME: 2:00 PM

DATE(S) ADVERTISED: February 16, 2020

DEPARTMENT: Public Services

PLACE: IRB Auditorium Conference Room

PUBLICATION: Tampa Bay Times

EXP A/C #: 101-539-100-063-100

BIDDER'S NAME & ADDRESS	TOTAL BID	5% of TOTAL BID	
		Bid Bond	Certified Check
Kloote Contracting, Inc. P.O. Box 339 Palm Harbor, FL 34682	\$ 375,001.00	X	
Right of Way Contracting 2255 Starkey Rd, Unit C Largo, FL 33771	\$ 212,313.25	X	
Kamminga & Roodvoets, Inc. 5219 Cone Road Tampa, FL 33610	\$ 269,300.00	X	
TLC Diversified Inc. 2719 17 th Street E Palmetto, FL 34221	\$ 354,560.00	X	
Rowland, Inc. 6855 102 nd Avenue N, Pinellas Park, FL 33782	\$ 289,225.00	X	
Keystone Excavator, Inc. 371 Scarlet Blvd. Oldsmar, FL 34677	\$ 189,870.00	X	
Harbor Contracting LLC 175 Irwin St W Safety Harbor, FL 34695	\$ 169,750.00	X	

"Offers from the vendors listed herein are the only offers received timely as of the above opening date and time.
 All other offers submitted in response to this solicitation, if any, are hereby rejected as late."

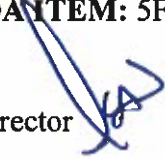
**AGENDA ITEM NO. 5F
CONSENT AGENDA**


**RECEIVE/ACCEPT THE CITY'S
PROGRAM FOR PUBLIC
INFORMATION (PPI)
COMMITTEE'S ANNUAL
EVALUATION REPORT.**

AGENDA MEMO

INDIAN ROCKS BEACH CITY COMMISSION

MEETING OF: April 14, 2020 **AGENDA ITEM:** 5F

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

APPROVED BY: Brently Gregg Mims, City Manager 

SUBJECT: Receiving/Accepting the City's Program for Public Information (PPI) Committee's Annual Evaluation Report.

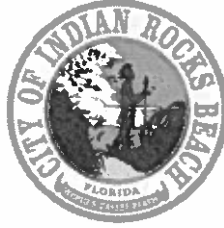
BACKGROUND:

As a condition of continued participation in the Community Rating System (CRS), the City is required to have a Program for Public Information (PPI) Committee to maintain the City's current CRS Classification (6).

Submittal of the City's Program for Public Information (PPI) Committee's Annual Evaluation Report to the City Commission is required as part of the City's participation in the National Flood Insurance Program's Community Rating System.

RECOMMENDED ACTION:

Receive and file the City's Program for Public Information (PPI) Committee's Annual Evaluation Report.



Program for Public Information (PPI)

Annual Evaluation Report

Community: City of Indian Rocks Beach, FL

Name of PPI: Program for Public Information – City of Indian Rocks Beach, FL

Submitted by: Dean A. Scharmen, Public Services Director

Email: dscharmen@irbcity.com

Date of Report: March 13, 2020

Date Report sent to Governing Body: April 14, 2020

- 1. Date of the annual PPI committee meeting for this evaluation:** September 24, 2019
- 2. List of committee members that attended the annual PPI committee meeting above:**

Lorin Kornijtschuk

Tammie McCall

Ron Sacra

- 3. List the Priority audiences for your community:**

Target area #1: Properties within the Repetitive Loss Area

Target area #2: All properties along the Gulf of Mexico

Target audience #1: Homeowner/Condominium

Target audience #2: Renters and Visitors

Target audience #3: Business Community

Target audience #4: Insurance Agents

Target audience #5: Real Estate Agents

Target audience #6: Children

Target audience #7: Boat Club Members

Target audience #8: Landscaping companies

Target audience #9: Construction companies

4. List the Topics and associated messages with the desired outcomes for each message:

Topics / Messages and Desired Outcomes	
Message	Outcome
1. Know your flood hazard	More hits on flood hazard pages to City's website
2. Insure your property for flood hazard	Increase in the number of flood insurance policies in the community
3. Protect people from the hazard	Fewer water rescues and police citations for ignoring barricades
4. Protect your property from the hazard	Reduced property loss due to flooding
5. Build responsibly	Reduced number of building department citations
6. Protect natural floodplain functions	Improved water quality as reported in NPDES
	Maintenance or increase in Open Space acreage in floodplain
7. PPI: Maintain your stormdrains	Reduced street flooding events caused by clogged stormdrains
8. PPI: Act wisely during street flooding	Reduced reports of stalled cars and home flooding from traffic wake
9. PPI: Be prepared for storm surges	Increased evacuation in storm events
10. PPI: Prepare for hurricanes	Reduced property loss from hurricanes

5. List the projects in the PPI used to convey the above messages:

City Newsletter

Griffin Publications IRB Neighborhood Newsletter

Flood Information Flyer mailed with Utility Bills

Marquee Advisements

Public Library (CRS Activity 350)

Facebook postings on Flood Information

Twitter and Facebook postings of flood information on IRB Social Media

Map inquiry service (CRS Activity 320)

Bumper Stickers

Articles in Bellaire Bee Newspaper

City website emergency advisements (CRS Activity 350)

Alert Pinellas – emergency notification System

Public presentation by Pinellas County staff

Locally produced TV shows and public service announcements

Pinellas County website (CRS Activity 350)

Publications concerning the flood hazard and preparedness at City Hall lobby, Welcome Center, and Commission Meetings

Property-specific property protection advice and site visits (CRS Activity 360)

Twitter feeds provided to local municipalities for sharing

Target letter to properties along Gulf of Mexico with Flood Flyer enclosed

Target to Landscaping maintenance company - Only Rain Down the Drain Campaign

Letter with IRB flood flyer enclosed

Email to IRB Boat Club members with IRB Flood Flyer attached

Letter to Real Estate Agents in IRB with Flood Flyer and brochure enclosed

Flood insurance information (brochures, pamphlets, social media)

Target letter to Insurance Agents in IRB with Flood Flyer enclosed

Repetitive Loss Areas Outreach Project Griffin Publications IRB Neighborhood Newsletter

Repetitive Loss Areas Outreach Project City newsletter Sept/Oct

Ready Kids Activity Book distributed to summer camp attendees

6. List which projects were implemented for this reporting period:

City Newsletter

Flood Information Flyer mailed with Utility Bills

Public Library (CRS Activity 350)

Facebook postings

Map inquiry service (CRS Activity 320)

Bumper Stickers

City website emergency advisements (CRS Activity 350)

Alert Pinellas – emergency notification System

Public presentation by Pinellas County staff

Locally produced TV shows and public service announcements

Pinellas County website (CRS Activity 350)

Publications concerning the flood hazard and preparedness at City Hall lobby, Welcome Center, and Commission Meetings

Property-specific property protection advice and site visits (CRS Activity 360)

Target letter to Real Estate Agents in IRB with Flood Flyer and brochure enclosed (March)

Flood insurance information (brochures, pamphlets, social media)

Target letter to Insurance Agents in IRB with Flood Flyer enclosed (March)

Repetitive Loss Areas Outreach - City newsletter

7. List why some projects were not implemented (if any):

Griffin Publications IRB Neighborhood Newsletter – This publication is no longer available for City use.

Target to Landscaping maintenance company - Only Rain Down the Drain Campaign – The campaign is not implemented every year.

Target letter to properties along Gulf of Mexico with flood flyer enclosed – Targeted outreaches, such as this one, are not intended to be implemented every year.

Target letter to businesses with IRB flood flyer enclosed– Targeted outreaches, such as this one, are not intended to be implemented every year.

Target email to IRB Boat Club members with IRB flood flyer attached – The IRB Boat Club is currently inactive.

Ready Kids Activity Book distributed to summer camp attendees – Summer camp for kids has been discontinued.

Marquee Advisements – This outreach was not given priority this year; marquee is typically used for City events announcements.

Twitter feeds provided to local municipalities for sharing – City has not implemented Twitter.

8. List what progress was made toward the desired outcomes:

The City of Indian Rocks Beach has been very aggressive, purposeful and consistent in its public outreach over the past years, and the City has no intention of slowing down in its efforts to prioritize the dissemination of flood-related information to the community. The City has found it very difficult, however, to gauge with any precision the progress toward its desired outcomes.

9. List what should be changed (if anything). This should include what messages, outcomes and projects should be revised or dropped and what new ones should be initiated.

The PPI Committee was pleased with its current program. There were, however, a few recommended outreach projects that can be added to its current list of activities:

1. Wrap on street sweeper – The City could install wrap on the street sweeper that carries a flood mitigation message.

2. **Reverse 9-1-1 – The County now has access to Reverse 9-1-1 service, enabling residents to be contacted by phone. Flood-related matters can be included in these communications.**

The committee noted that the following project, originally listed in the Program for Public Information Report, could not continue to be implemented:

- **Email to IRB Boat Club members with IRB flood flyer attached – Because the IRB Boat Club is no longer active, this outreach can no longer be implemented.**

AGENDA ITEM NO. 6

PUBLIC HEARINGS:

NONE

AGENDA ITEM NO. 7

OTHER LEGISLATIVE MATTERS

NONE

AGENDA ITEM NO. 8

WORK SESSION ITEMS

NONE

AGENDA ITEM NO. 9

OTHER BUSINESS:

NONE

AGENDA ITEM NO. 10
ADJOURNMENT.