

**TUESDAY,  
APRIL 11, 2023**

**REGULAR  
CITY COMMISSION MEETING**

**@ 6:00 PM**



# City of Indian Rocks Beach

1507 Bay Palm Boulevard, Indian Rocks Beach, Florida 33785

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

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

Library  
727/596-1822

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

**AGENDA**  
**CITY OF INDIAN ROCKS BEACH**  
**REGULAR CITY COMMISSION MEETING**  
**TUESDAY, APRIL 11, 2023 @ 6:00 P.M.**  
**CITY COMMISSION CHAMBERS**  
**1507 BAY PALM BOULEVARD**  
**INDIAN ROCKS BEACH, FLORIDA 33785**  
**(ZOOM participation information on Page 3)**

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

**1. PRESENTATIONS.**

- A. REPORT OF** Pinellas County Sheriff's Office.
- B. REPORT OF** Pinellas Suncoast Fire & Rescue District.
- C. PRESENTATION OF** the Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2022, by Moore Stephens Lovelace, P.A.,

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

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

**3. REPORTS OF:**

- A. City Attorney.**
- B. City Manager.**
- C. City Commission.**

**[3-minute time limit per City Commission Member.]**

4. **ADDITIONS/DELETIONS.**
5. **CONSENT AGENDA:**
  - A. **APPROVAL OF** the March 28, 2023 City Commission Investiture Ceremony Minutes.
  - B. **AUTHORIZING** the City Manager to enter into contracts for special magistrate services.
  - C. **ACCEPT/FILE** the Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2022.
6. **PUBLIC HEARINGS:**
  - A. **BOA CASE NO. 2023-03 — 2011-1ST STREET**  
**CONSIDERING A VARIANCE REQUEST** from Sec. 110-344 (4) of the Code of Ordinance to allow for a pool to encroach 16 feet into the 25 feet front yard setback resulting in a total front yard setback of 9 feet to allow for a new pool, for the property located at 2011-1st Street, Indian Rocks Beach, Florida, and legally described as Lot 16, Block 54, Indian Beach Re-Revised, as recorded in Plat Book 5, Page 67, of the Public Records of Pinellas County, Florida. Parcel #01-30-14-42030-054-0010.
7. **OTHER LEGISLATIVE MATTERS:**
  - A. **ORDINANCE NO. 2023-02 — FIRST READING.**  
An ordinance of the city of Indian Rocks Beach, Florida, establishing a comprehensive regulatory scheme regarding the marketing and operation of short-term rentals within the city; creating a new Article V, "Vacation Rental Regulations," within Chapter 18 – "Businesses"; establishing a comprehensive ordinance regulating the registration, inspection, safety, and operation of vacation rentals within specified zoning districts in the city of Indian Rocks Beach; creating related definitions; making related findings; providing for codification, severability, and for an effective date.
8. **WORK SESSION ITEMS [DISCUSSION ONLY]:**
  - A. **DISCUSSION OF** side yard setbacks in the CT zoning district.  
*[Code Sec. 110-131(5)(f)(4)(ii)]*
  - B. **DISCUSSION OF** Code Section 110-264(b), Maximum floor area ratio; calculation for mixed use density/intensity.
9. **OTHER BUSINESS.**
10. **ADJOURNMENT.**

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**APPEALS:** Any person who decides to appeal any decision made, with respect to any matter considered at such hearing, will need a record of the proceedings and, for such purposes, may need to ensure that a verbatim record of the proceedings is made, which record includes the

testimony and evidence upon which the appeal is to be based, per s. 286.0105, F.S. Verbatim transcripts are not furnished by the City of Indian Rocks Beach, and should one be desired, arrangements should be made in advance by the interested party (i.e., Court Reporter).

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

POSTED: APRIL 7, 2023

**NEXT REGULAR CITY COMMISSION MEETING  
TUESDAY, MAY 9, 2023 @ 6:00 P.M.**

**JOIN ZOOM MEETING**

Topic: April 11th Commission Meeting  
Time: Apr 11, 2023 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/86408310913?pwd=Y0o1Z3NQdGdCbHM0NEdCUXN2NHEydz09>

Meeting ID: 864 0831 0913

Passcode: 132675

One tap mobile

+13052241968,,86408310913#,,,,\*132675# US

+13126266799,,86408310913#,,,,\*132675# US (Chicago)

Dial by your location

+1 305 224 1968 US

+1 312 626 6799 US (Chicago)

+1 646 931 3860 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 689 278 1000 US

Meeting ID: 864 0831 0913

Passcode: 132675

Find your local number: <https://us06web.zoom.us/j/86408310913?pwd=Y0o1Z3NQdGdCbHM0NEdCUXN2NHEydz09>

**AGENDA ITEM NO. 1A**

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

**AGENDA ITEM NO. 1B**

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

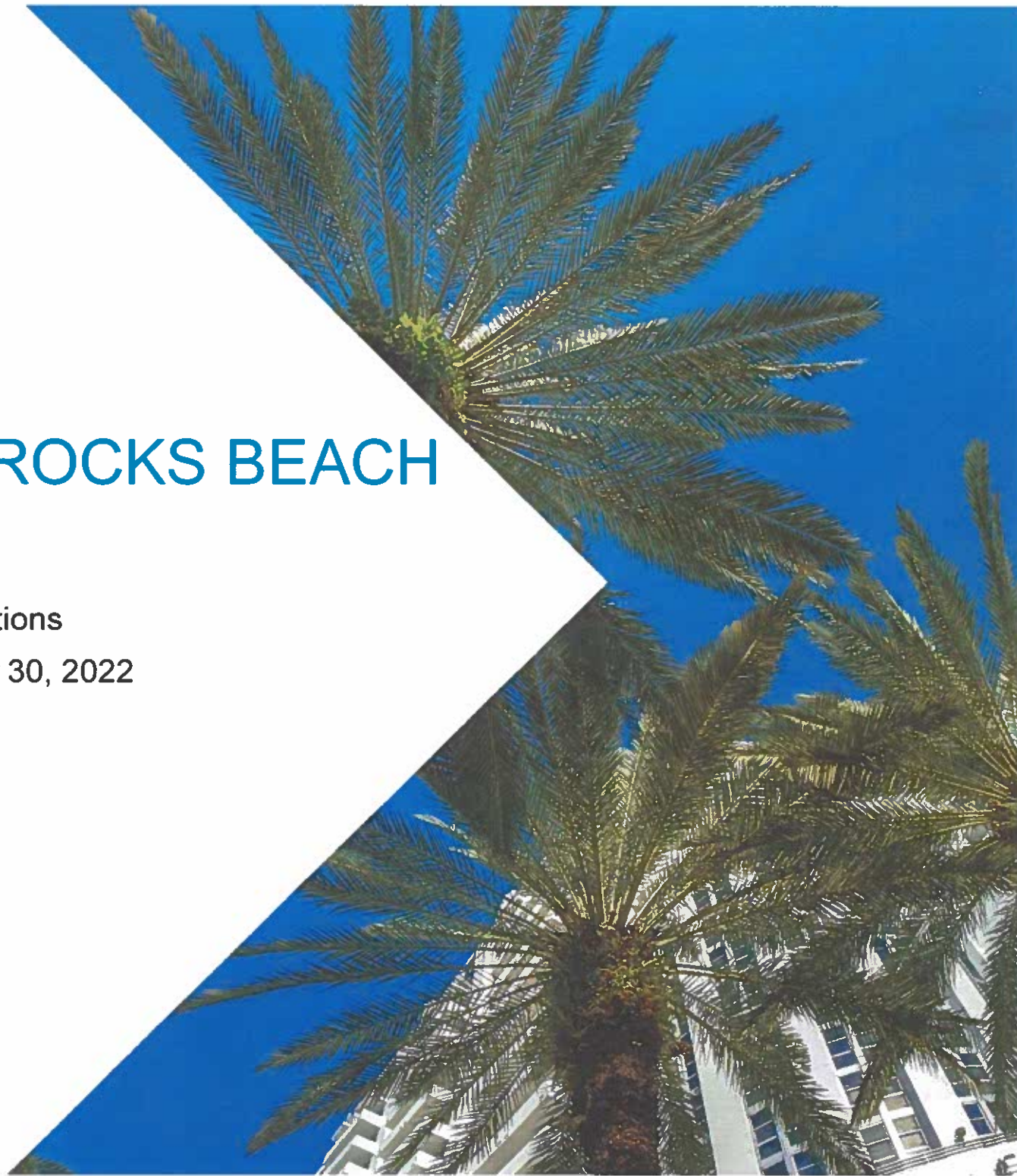
**AGENDA ITEM NO. 1C**

**PRESENTATION OF  
the Annual Comprehensive  
Financial Report for Fiscal Year  
Ended September 30, 2022**

# CITY OF INDIAN ROCKS BEACH

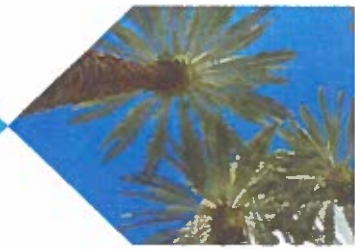
Required Auditor Communications  
Fiscal Year Ended September 30, 2022

Presented By  
Joel Knopp, CPA  
Shareholder



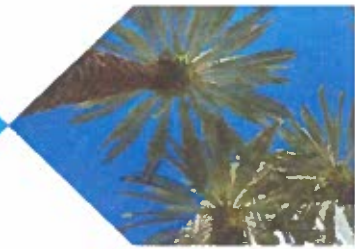


# Required Communications



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

# Services and Deliverables



- Independent Auditor's Report (Pages 1-3)
- Report on Internal Control over Financial Reporting and on Compliance (Pages 87-88)
- Independent Accountant's Report (Page 89)
- Management Letter (Pages 90-91)



# FINANCIAL HIGHLIGHTS



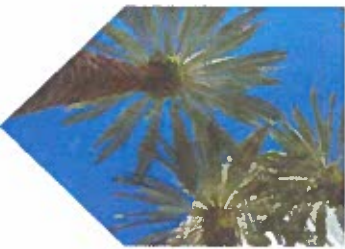
FLORIDA ROOTS. GLOBAL REACH

# City-Wide Analysis



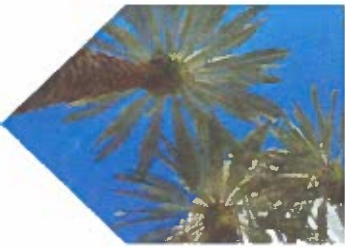
	<b>Governmental Activities</b>	<b>Business-type Activities</b>
	<u>2022</u>	<u>2022</u>
Total assets	\$22.3M	\$1.1M
Total deferred outflows of resources	\$0.1M	\$0.0M
Total liabilities	\$2.6M	\$0.2M
Total deferred inflows of resources	\$0.0M	\$0.0M
Total net position:		
Net investment in capital assets	\$13.5M	\$0.2M
Restricted	2.1M	0.0M
Unrestricted	4.2M	0.7M
Unrestricted NP as a % of total expenses	88.8%	45.6%
Change in net position	\$0.6M	\$0.1M

# General Fund



	2022	2021
Total assets	\$4.7M	\$4.1M
Total liabilities	\$0.2M	\$0.1M
Fund balance:		
Nonspendable	\$ 0.0M	\$ 0.0M
Restricted	0.0M	0.0M
Committed	0.1M	0.1M
Assigned	0.0M	0.0M
Unassigned	<u>4.4M</u>	<u>3.9M</u>
Total fund balance	\$4.5M	\$4.0M
Assigned/Unassigned FB as a % of total expenditures	118.2%	105.1%
Net change in fund balance	\$0.5M	\$0.4M

# General Fund Budget



	Budget	Actual	Positive (Negative)
<b>Resources:</b>			
Beginning fund balance	\$3.5M	\$ 4.0M	
Total revenues and other financing sources	<u>4.0M</u>	<u>4.2M</u>	\$0.2M
Total resources	7.5M	8.2M	
<b>Expenditures:</b>			
Total expenditures	<u>4.0</u>	<u>3.7M</u>	<u>0.3M</u>
Ending fund balance	\$3.5M	\$4.5M	
Net change in fund balance	\$0.0M	\$0.5M	\$0.5M

# Questions or Comments



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



**AGENDA ITEM NO. 3A**

**REPORTS OF City Attorney**

**AGENDA ITEM NO. 3B**

**REPORTS OF City Manager**

**CITY MANAGERS REPORT**  
**APRIL 2023 IRB CITY COMMISSION MEETING**

**Code Enforcement for March**

- Eighty-Seven (87) parking citations issued
  
- Thirteen (13) Violation Letters
  - Trash/Recycling Carts - Eight (8)
  - No Fence Permit - One (1)
  - Lawn Debris - Two (2)
  - Missing House Numbers -One (1)
  - Line of site issue – One (1)
  
- Five (5) Notice to Appear
  - Trash/Recycling Carts – Four (4)
  - Unsafe/Abandoned Property – One (1)

**Capital Improvement Projects**

- The Bay Boulevard Reconstruction Project from 23<sup>rd</sup> to 27<sup>th</sup> is complete.  
Complete street reconstruction accomplished.
  
- Kolb Park Tennis/Pickleball Court Fence Project  
The Kolb Park tennis/pickleball courts will be closed from April 13<sup>th</sup> to May 5<sup>th</sup> for the installation of a new fence around the tennis/pickleball courts. Due to the nature of the work and the need to ensure public safety the tennis/pickleball courts and the stand alone pickleball courts will be closed. The installation of new fencing is part of the current year CIP.

**AGENDA ITEM NO. 3C**

**REPORTS OF City Commission**

**AGENDA ITEM NO. 4**

**ADDITIONS/DELETIONS**

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

**APPROVAL OF the  
March 28, 2023  
City Commission Investiture  
Ceremony Minutes.**

**MINUTES — MARCH 28, 2023**  
**CITY OF INDIAN ROCK BEACH**  
**INVESTITURE CEREMONY**

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The Indian Rocks Beach Investiture Ceremony was held on **TUESDAY, MARCH 28, 2023**, in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida.

Mayor-Commissioner Kennedy called the meeting to order at 5:30 p.m.

**PRESENT:** Mayor-Commissioner Joanne Moston Kennedy, Commissioner Phillip J. Hanna, Commissioner Jude Bond, Commissioner Joe McCall, and Vice Mayor-Commissioner Denise Houseberg, and City Manager Brently Gregg Mims.

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

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. **Denise Houseburg**  
Sworn in by City Attorney Randy D. Mora.
2. **Lan Vaughan**  
Sworn in by City Attorney Randy D. Mora.

Mayor-Commissioner Kennedy presented a plaque to former City Commissioner Phil Hanna for his selfless and dedicated service to the community as City Commissioner from March 2009 through March 2023.

Mayor-Commissioner Kennedy announced that the regular meeting would begin at 6:00 p.m.

**3. ADJOURNMENT.**

The meeting was adjourned at 5:41 p.m.

April 11, 2023  
Date Approved

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

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

/DOR

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


**AUTHORIZING THE city manager  
to enter into contracts for special  
magistrate services.**



**AGENDA MEMO**  
**INDIAN ROCKS BEACH CITY COMMISSION**

**MEETING OF:** April 11, 2023 **AGENDA ITEM:** 5B

**REVIEWED BY:** Randy Mora, City Attorney  
Brently Gregg Mims, City Manager

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

**SUBJECT:** Authorizing the City Manager to enter into contracts for Special Magistrate Services.

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**BACKGROUND:**

On January 27, 2023, the Administration issued a request for proposals for Special Magistrate Services

**ANALYSIS:**

On February 17, 2023, five (5) proposals were opened and reviewed by the City Manager and City Attorney. Based upon the review of the proposals the Administration is requesting that the City Commission authorize the City Manager to enter into a contract with the following law firms for Special Magistrate Services.\*

**BIDDER NAME**

**ADDRESS**

DSK Law Firm.

609 West Horatio Street  
Tampa, FL 33606

Dickman Law Firm

809 Walkerbilt Road Suite 6  
Naples, FL 34110

Audrey Hildes Schechter, P.A.

P.O. Box 445  
Largo, FL 33779

\*All proposals are on file with the City and are available for review.

**MOTION:**

Authorizing the City Manager to enter into contracts for Special Magistrate Services with DSK Law Firm, Dickman Law Firm and Audrey Hildes Schechter, P.A.

**EVALUATION CRITERIA**

Responses shall include information or documentation regarding, and will be evaluated using, the following evaluation criteria:

	Criteria	Weight	Score	Total
1	<b>Professional Qualifications</b> a) Licensed to practice law in Florida for a minimum of 5 years b) Active membership in the Florida Bar c) Ability to meet needs and perform work	.20	10	20
2	<b>Relevant Experience</b> a) Minimum 5 years' prior legal experience in government law, quasi-judicial proceedings, criminal law and/or administrative law b) Special expertise of personnel	.20	10	20
3	<b>References</b> List all similar projects (up to the past 5 years) and at least 3 references	.10	10	10
4	<b>Location and Responsiveness</b> a) Location of the proposed special magistrate b) Projected response time request for services	.10	10	10
6	<b>Proposed Compensation</b> The Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses equal to or lower than the City's budget will be scored proportionately.	.40	9	36
<b>TOTAL</b>		100		96

**Evaluation Rating Scale - 1 through 10:**

More than adequate.....	8 - 10
Adequate .....	5 - 7
Less than adequate .....	1 - 4
Not covered in proposal.....	0

**EVALUATION CRITERIA**

Responses shall include information or documentation regarding, and will be evaluated using, the following evaluation criteria:

	Criteria	Weight	Score	Total
1	<b>Professional Qualifications</b> a) Licensed to practice law in Florida for a minimum of 5 years b) Active membership in the Florida Bar c) Ability to meet needs and perform work	.20	10	20
2	<b>Relevant Experience</b> a) Minimum 5 years' prior legal experience in government law, quasi-judicial proceedings, criminal law and/or administrative law b) Special expertise of personnel	.20	10	20
3	<b>References</b> List all similar projects (up to the past 5 years) and at least 3 references	.10	10	10
4	<b>Location and Responsiveness</b> a) Location of the proposed special magistrate b) Projected response time request for services	.10	6	6
6	<b>Proposed Compensation</b> The Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses equal to or lower than the City's budget will be scored proportionately.	.40	9	36
<b>TOTAL</b>		100		92

**Evaluation Rating Scale - 1 through 10:**

- More than adequate..... 8 - 10
- Adequate ..... 5 - 7
- Less than adequate ..... 1 - 4
- Not covered in proposal..... 0

**EVALUATION CRITERIA**

Responses shall include information or documentation regarding, and will be evaluated using, the following evaluation criteria:

	Criteria	Weight	Score	Total
1	<b>Professional Qualifications</b> a) Licensed to practice law in Florida for a minimum of 5 years b) Active membership in the Florida Bar c) Ability to meet needs and perform work	.20	10	20
2	<b>Relevant Experience</b> a) Minimum 5 years' prior legal experience in government law, quasi-judicial proceedings, criminal law and/or administrative law b) Special expertise of personnel	.20	10	20
3	<b>References</b> List all similar projects (up to the past 5 years) and at least 3 references	.10	10	10
4	<b>Location and Responsiveness</b> a) Location of the proposed special magistrate b) Projected response time request for services	.10	10	10
6	<b>Proposed Compensation</b> The Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses equal to or lower than the City's budget will be scored proportionately.	.40	8	32
<b>TOTAL</b>		100		92

**Evaluation Rating Scale - 1 through 10:**

More than adequate.....	8 - 10
Adequate .....	5 - 7
Less than adequate .....	1 - 4
Not covered in proposal.....	0

TRACY L. FULLIS

**EVALUATION CRITERIA**

Responses shall include information or documentation regarding, and will be evaluated using, the following evaluation criteria:

	Criteria	Weight	Score	Total
1	<b>Professional Qualifications</b> a) Licensed to practice law in Florida for a minimum of 5 years b) Active membership in the Florida Bar c) Ability to meet needs and perform work	.20	8	16
2	<b>Relevant Experience</b> a) Minimum 5 years' prior legal experience in government law, quasi-judicial proceedings, criminal law and/or administrative law b) Special expertise of personnel	.20	6	12
3	<b>References</b> List all similar projects (up to the past 5 years) and at least 3 references	.10	10	10
4	<b>Location and Responsiveness</b> a) Location of the proposed special magistrate b) Projected response time request for services	.10	10	10
6	<b>Proposed Compensation</b> The Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses equal to or lower than the City's budget will be scored proportionately.	.40	10	40
<b>TOTAL</b>		100		88

- Evaluation Rating Scale - 1 through 10:**
- More than adequate..... 8 - 10
  - Adequate ..... 5 - 7
  - Less than adequate ..... 1 - 4
  - Not covered in proposal..... 0

*law offices of  
John L. DiMasi, P.A.*

**EVALUATION CRITERIA**

Responses shall include information or documentation regarding, and will be evaluated using, the following evaluation criteria:

	Criteria	Weight	Score	Total
1	<b>Professional Qualifications</b> a) Licensed to practice law in Florida for a minimum of 5 years b) Active membership in the Florida Bar c) Ability to meet needs and perform work	.20	10	20
2	<b>Relevant Experience</b> a) Minimum 5 years' prior legal experience in government law, quasi-judicial proceedings, criminal law and/or administrative law b) Special expertise of personnel	.20	10	20
3	<b>References</b> List all similar projects (up to the past 5 years) and at least 3 references	.10	4	4
4	<b>Location and Responsiveness</b> a) Location of the proposed special magistrate b) Projected response time request for services	.10	5	5
6	<b>Proposed Compensation</b> The Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses equal to or lower than the City's budget will be scored proportionately.	.40	9	36
<b>TOTAL</b>		100		<b>85</b>

**Evaluation Rating Scale - 1 through 10:**

More than adequate.....	8 - 10
Adequate .....	5 - 7
Less than adequate .....	1 - 4
Not covered in proposal.....	0

Daniel J. Driscoll

**EVALUATION CRITERIA**

Responses shall include information or documentation regarding, and will be evaluated using, the following evaluation criteria:

	Criteria	Weight	Score	Total
1	<b>Professional Qualifications</b> a) Licensed to practice law in Florida for a minimum of 5 years b) Active membership in the Florida Bar c) Ability to meet needs and perform work	.20	3	6
2	<b>Relevant Experience</b> a) Minimum 5 years' prior legal experience in government law, quasi-judicial proceedings, criminal law and/or administrative law b) Special expertise of personnel	.20	6	12
3	<b>References</b> List all similar projects (up to the past 5 years) and at least 3 references	.10	10	10
4	<b>Location and Responsiveness</b> a) Location of the proposed special magistrate b) Projected response time request for services	.10	10	10
6	<b>Proposed Compensation</b> The Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses equal to or lower than the City's budget will be scored proportionately.	.40	9	36
<b>TOTAL</b>		100		<b>74</b>

**Evaluation Rating Scale - 1 through 10:**

More than adequate..... 8 - 10  
 Adequate ..... 5 - 7  
 Less than adequate ..... 1 - 4  
 Not covered in proposal..... 0

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


**ACCEPT/FILE the Annual  
Comprehensive Financial Report  
for Fiscal Year Ended  
September 30, 2022.**




# INDIAN ROCKS BEACH CITY COMMISSION

## AGENDA MEMORANDUM

**MEETING OF:** April 11, 2023      **AGENDA ITEM: 5 C**

**ORIGINATED BY:** Dan Carpenter, Finance Director 

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

**SUBJECT:** Accept and file the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending September 30, 2022.

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### BACKGROUND

Pursuant to Florida Statutes Section 11.45(3)(a)4, the City is required to prepare an Annual Comprehensive Financial Audit Report (ACFR) for all funds. Moore Stephens Lovelace, P.A. the City's auditors, have completed their review of the financial operations for Fiscal year 2021/2022 and are submitting their report for acceptance by the City Commission.

Mr. Jeff Wolf, with Moore Stephens Lovelace P.A., will present the ACFR to the City Commission. Jeff is a manager with over 16 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 has provided documentation and copies of all requested administrative and financial transactions of the previous fiscal year.

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

### MOTION

Accept and file the Annual Comprehensive Financial Report for the Fiscal Year ending September 30, 2022, *be approved.*



City of Indian Rocks Beach  
**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

*for the*  
**FISCAL YEAR ENDED  
SEPTEMBER 30, 2022**



**WORKING TOGETHER**

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**CITY OF INDIAN ROCKS BEACH, FLORIDA**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

Year Ended September 30, 2022

***Prepared by the Finance Department***

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**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
TABLE OF CONTENTS  
Year Ended September 30, 2022

**INTRODUCTORY SECTION**

Table of Contents .....	i
City Officials .....	iii
Letter of Transmittal .....	v
Organizational Chart .....	ix
Certificate of Achievement for Excellence in Financial Reporting .....	xi

**FINANCIAL SECTION**

<b>Independent Auditor's Report .....</b>	<b>1</b>
<b>Management's Discussion and Analysis .....</b>	<b>4</b>
<b>Basic Financial Statements:</b>	
<i>Government-wide Financial Statements:</i>	
Statement of Net Position .....	14
Statement of Activities .....	15
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds .....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds to the Statement of Activities .....	19
Statement of Net Position – Proprietary Funds .....	20
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds .....	21
Statement of Cash Flows – Proprietary Funds .....	22
<i>Notes to the Financial Statements .....</i>	<b>25</b>
<b>Required Supplementary Information:</b>	
Budgetary Comparison Schedule (GAAP Basis): General Fund .....	55
Schedule of Changes in Total OPEB Liability .....	56
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (FRS) Defined Benefit Pension Plan .....	57
Schedule of Proportionate Share of Net Pension Liability – Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan .....	57
Schedule of Contributions – Florida Retirement System (FRS) Defined Benefit Pension Plan .....	58
Schedule of Contributions – Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan .....	58
<b>Other Supplemental Information:</b>	
<i>Budgetary Comparison Schedule (GAAP Basis):</i>	
Sales Surtax Fund .....	61
<i>Nonmajor Governmental Funds:</i>	
Combining Balance Sheet – Nonmajor Governmental Funds .....	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds .....	64
Budgetary Comparison Schedules (GAAP Basis):	
Local Option Gas Tax .....	65
Transportation Impact Fee Fund .....	66
Recreation Impact Fee Fund .....	67
Developmental Impact Fee Fund .....	68

**STATISTICAL SECTION**

Schedule 1 Net Position by Component – Last Eight Fiscal Years ..... 71  
Schedule 2 Change in Net Position – Last Eight Fiscal Years ..... 72  
Schedule 3 Fund Balances, Governmental Funds – Last Eight Fiscal Years ..... 75  
Schedule 4 Changes in Fund Balances, Governmental Funds – Last Eight Fiscal Years ..... 76  
Schedule 5 Assessed Value of Taxable Property – Last Ten Fiscal Years ..... 76  
Schedule 6 Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years ..... 77  
Schedule 7 Principal Property Taxpayers – Last Ten Fiscal Years ..... 78  
Schedule 8 Property Tax Levies and Collections – Last Ten Fiscal Years ..... 79  
Schedule 9 Ratios of Outstanding Debt by Type – Last Ten Fiscal Years ..... 80  
Schedule 10 Direct and Overlapping Governmental Activities Debt ..... 81  
Schedule 11 Demographic and Economic Statistics – Last Ten Fiscal Years ..... 82  
Schedule 12 Principal Employers – Current Year and Nine Years Ago ..... 83  
Schedule 13 Full-Time Equivalent City Government Employees by  
Function/Program ..... 84  
Schedule 14 Operating Indicators by Function/Program – Last Ten Fiscal Years ..... 85  
Schedule 15 Capital Asset Statistics by Function/Program – Last Ten Fiscal Years ..... 86

**COMPLIANCE SECTION**

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* ..... 87  
Independent Accountant’s Report ..... 89  
Independent Auditor’s Management Letter ..... 90

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

**Elected Officials**

Mayor/Commissioner.....	Joanne "Cookie" Kennedy
Commissioner .....	Denise Houseberg
Commissioner .....	Joe McCall
Commissioner.....	Jude Bond
Commissioner.....	Phil Hanna

**Financial Related Management**

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



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*Administrative*  
727/595-2517

*Library*  
727/596-1822

*Public Works*  
727/595-6889

March 29, 2023

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

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Indian Rocks Beach, Florida, for the fiscal year ended September 30, 2022, as mandated by both local ordinances and State Statutes. The Annual Comprehensive Financial Report was compiled by the City Finance Director & City Manager, in close cooperation with the external auditor and associates, and represents the official report of the City's financial operations and condition to the citizens, City Commission, the financial community, and other persons interested in the financial affairs of the City of Indian Rocks Beach. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City.

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

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

The City of Indian Rocks Beach financial statements have been audited by MSL, P.A., a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the Fiscal Year ended September 30, 2022 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, 2022 are fairly presented in conformity with GAAP. The independent auditor's report is presented on page 1 of this report.

## **Profile of the Government**

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

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

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

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

## **Local Economy**

The City primarily consists of residential properties, including single and multi-family homes. Commercial properties include hotels, restaurants, and real estate offices. In total, taxable property values rose 16.14% in 2022. The City continues to experience high numbers of conversions of full-time residences to short-term or vacation rental properties. In addition, new construction and highly desirable waterfront properties added to the large increases in property values. High inflation continues to be a focal point of the economy and impacts the purchasing abilities of both governmental and enterprise operations. Interest rates have risen dramatically over the previous year, increasing investment returns for operating and surplus funds.

## **Long-term Financial Planning**

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

## **Major Initiatives**

The City proactively addresses the strategic needs for services and investing in its capital infrastructure. In total, over \$4.6 million in capital project funding is budgeted for fiscal year 2023. Major projects include:

- *\$700,000 Road milling, Resurfacing & Curbing;*
- *\$150,000 City Park upgrades and improvements;*
- *\$1.4 million Utility undergrounding Phase II North Gulf Blvd.*
- *\$2.3 million Future drainage enhancement projects*

## **Relevant Financial Policies**

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

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

## **Internal and Budgetary Control**

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

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

## **Award for Financial Reporting**

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

In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR that conforms to rigorous program standards. The ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City last received the award for its FY 2021 ACFR. The administration believes the current ACFR also conforms to all program requirements and will, therefore, be submitted to the GFOA to determine its eligibility for another certificate.

## **Acknowledgements**

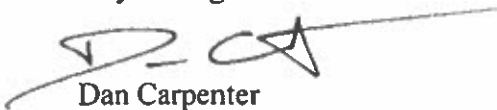
Preparation of this ACFR was made possible through the dedicated efforts of everyone in the Finance Department. We would like to thank all City department heads for their contribution to the audit process by ensuring the accuracy of accounting information recorded throughout the year.

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

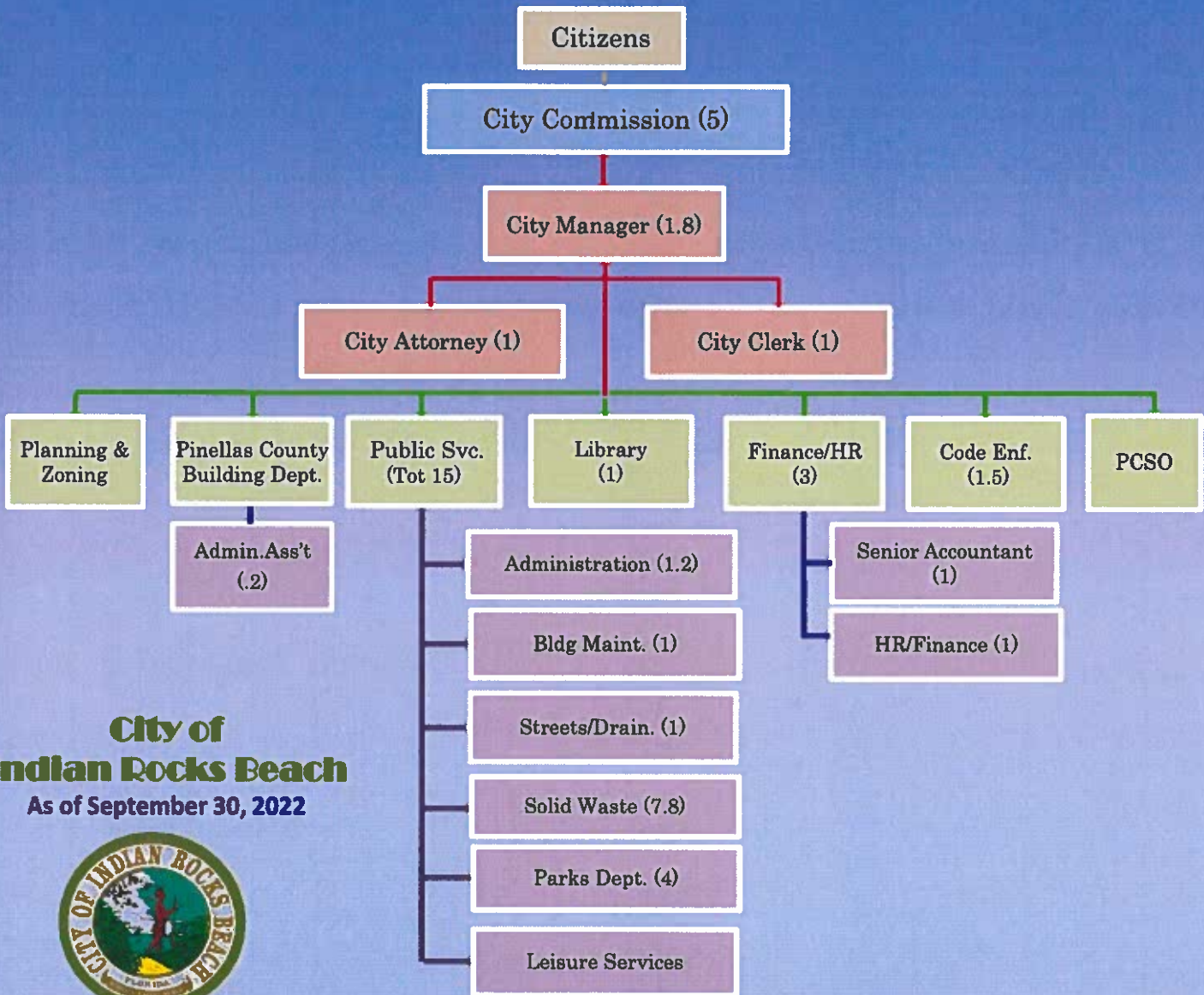
Respectfully Submitted,



Brently Gregg Mims,  
City Manager



Dan Carpenter  
City Finance Director



**City of  
Indian Rocks Beach**  
As of September 30, 2022



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Government Finance Officers Association

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

Presented to

**City of Indian Rocks Beach  
Florida**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2021

*Christopher P. Morill*

Executive Director/CEO





## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

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, 2022, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and 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.

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

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

***Supplementary 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 combining and individual fund statements and schedules, 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 combining and individual fund financial statements and schedules are the responsibility of management and were derived from, and relate 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 combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, 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 29, 2023

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2022

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, 2022. 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 2022 by \$20.7 million (net position). Of this amount, \$4.8 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- At September 30, 2022, the City's governmental funds reported combined ending fund balances of \$6.6 million, an increase of \$600 thousand in comparison with the prior year.
- At September 30, 2022, the unassigned fund balance for the General Fund was \$4.4 million, or 118% of total General Fund expenditures.
- Governmental funds revenues of \$5.3 million increased \$419 thousand, or 8.5% more than the prior fiscal year.

### **Overview of the Financial Statements**

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

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

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

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

The *statement of activities* presents information showing how the government's net position changed during fiscal year 2022. 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, 2022

**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 \$20.7 million at the close of the fiscal year ended September 30, 2022. At the end of fiscal year 2022, the City continues to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

<b>City of Indian Rocks Beach, Florida</b>						
<b>Net Position</b>						
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Current and other assets	\$ 8,795,908	\$ 7,213,485	\$ 873,464	\$ 683,219	\$ 9,669,372	\$ 7,896,704
Capital Assets (Net)	13,542,432	13,546,062	244,227	333,141	13,786,659	13,879,203
Total Assets	<u>22,338,340</u>	<u>20,759,547</u>	<u>1,117,691</u>	<u>1,016,360</u>	<u>23,456,031</u>	<u>21,775,907</u>
Deferred outflows of resources	68,291	51,803	27,942	24,952	96,233	76,755
Current and other liabilities	2,191,178	1,216,946	44,607	48,325	2,235,785	1,265,271
Long-Term Liabilities	397,329	209,065	145,550	117,444	542,879	326,509
Total Liabilities	<u>2,588,507</u>	<u>1,426,011</u>	<u>190,157</u>	<u>165,769</u>	<u>2,778,664</u>	<u>1,591,780</u>
Deferred inflows of resources	36,015	231,927	19,430	54,961	55,445	286,888
<b>Net Position:</b>						
Net Investment in Capital Assets	13,542,432	13,546,062	244,227	333,141	13,786,659	13,879,203
Restricted	2,084,944	2,042,674			2,084,944	2,042,674
Unrestricted	4,154,733	3,564,676	691,819	487,441	4,846,552	4,052,117
Total Net Position	<u>\$ 19,782,109</u>	<u>\$ 19,153,412</u>	<u>\$ 936,046</u>	<u>\$ 820,582</u>	<u>\$ 20,718,155</u>	<u>\$ 19,973,994</u>

Of total net position, the City has \$13.8 million (67%) 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 \$2.1 million for capital projects and special revenues. The remaining balance of *unrestricted net position* of \$4.8 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, 2022

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ 540,442	\$ 462,738	\$ 1,628,699	\$ 1,467,849	\$ 2,169,141	\$ 1,930,587
Operating Grants and Contributions	-	32,891	2,943	2,464	2,943	35,355
Capital Grants and Contributions	276,561	249,289	-	-	276,561	249,289
General Revenues:						
Property Taxes	2,535,990	2,379,957	-	-	2,535,990	2,379,957
Other Taxes	1,838,679	1,649,756	-	-	1,838,679	1,649,756
Other	114,628	112,834	-	-	114,628	112,834
<b>Total Revenues</b>	<b>5,306,300</b>	<b>4,887,465</b>	<b>1,631,642</b>	<b>1,470,313</b>	<b>6,937,942</b>	<b>6,357,778</b>
<b>EXPENSES</b>						
General Government	1,370,526	1,327,084	-	-	1,370,526	1,327,084
Public Safety	1,256,264	1,229,182	-	-	1,256,264	1,229,182
Physical Environment	206,911	295,056	-	-	206,911	295,056
Transportation	893,012	720,141	-	-	893,012	720,141
Culture/Recreation	950,890	950,819	-	-	950,890	950,819
Solid Waste Disposal	-	-	1,516,178	1,473,988	1,516,178	1,473,988
<b>Total Expenses</b>	<b>4,677,603</b>	<b>4,522,282</b>	<b>1,516,178</b>	<b>1,473,988</b>	<b>6,193,781</b>	<b>5,996,268</b>
Change in Net Position	628,697	365,183	115,464	(3,673)	744,161	361,510
Net Position - Beginning	19,153,412	18,788,229	820,582	824,255	19,973,994	19,812,484
<b>Net Position - Ending</b>	<b>\$ 19,782,109</b>	<b>\$ 19,153,412</b>	<b>\$ 936,046</b>	<b>\$ 820,582</b>	<b>\$ 20,718,155</b>	<b>\$ 19,973,994</b>

**Governmental activities**

The Change in Net Position of the Governmental Activities of approximately \$629 thousand represented an increase compared to prior year. This increase in Net Position resulted from several varied elements including decreased payrolls from vacancies, delayed capital purchases resulting from supply chain issues, and large property value increases. FY 2022 was highlighted with a tough labor market, supply chain issues and inflationary prices for most products and services. Governmental revenues increased by over 8% for 2022 when compared to the prior year.

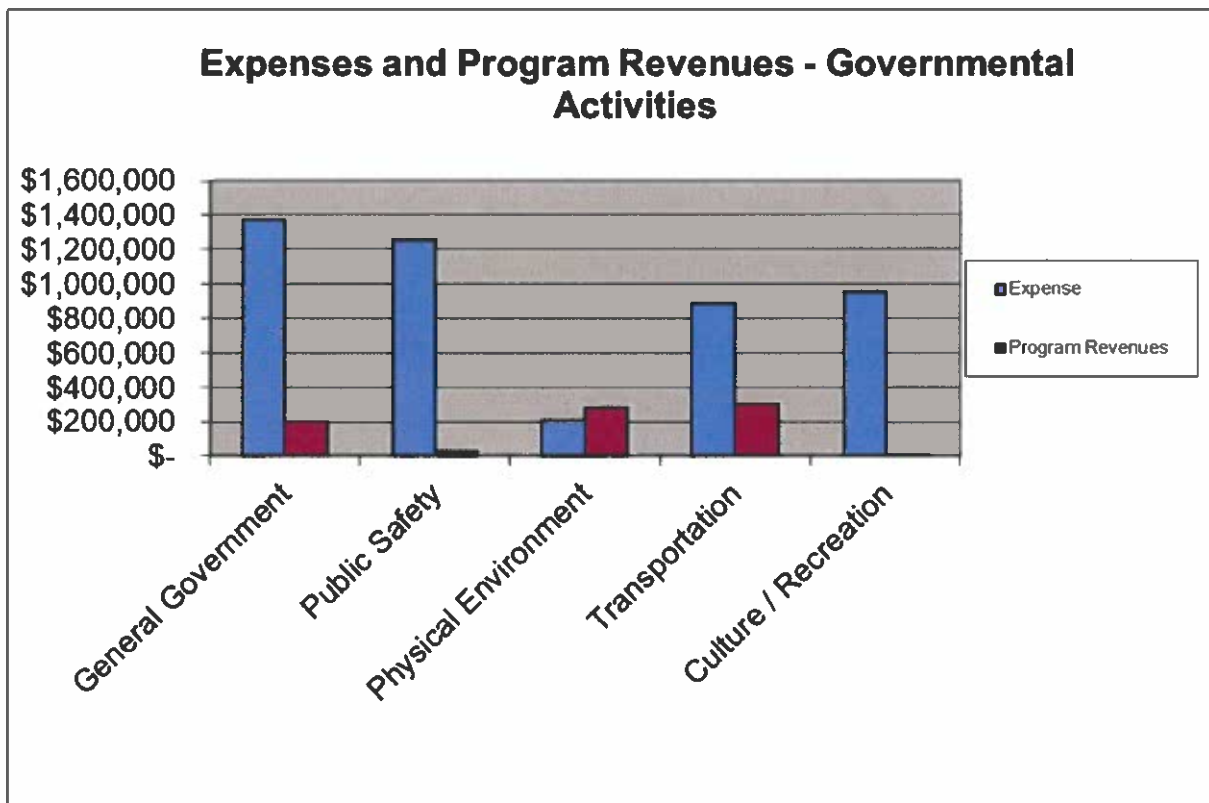
**Business-type activities**

The Change in Net Position of Business-type Activities of \$115 thousand represented an increase compared to prior fiscal year. In total, program or fee revenue was in excess of solid waste fund expenditures by \$115 thousand in 2022. Solid waste fund revenues in total increased by \$161 thousand or 11% for 2022 mostly due to scheduled increases in fees for all services within the solid waste fund operation. Capital purchases planned for 2022 were delayed due to supply chain issues and availability of product.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – continued**  
 September 30, 2022

**Total and Net Cost of Governmental Activities**

Functions / Programs	Expenses				Net Cost of Services		
	2022	% of Total	2021	% Change	2022	2021	% Change
General Government	\$ 1,370,526	29%	\$ 1,327,084	3.3%	\$ (1,171,448)	\$ (1,130,188)	3.7%
Public Safety	1,256,264	28%	1,229,182	2.2%	(1,226,030)	(1,206,685)	1.6%
Physical Environment	208,911	4%	295,056	-29.9%	69,650	(45,767)	-252.2%
Transportation	893,012	19%	742,141	20.3%	(589,290)	(470,623)	25.2%
Culture / Recreation	950,890	20%	950,819	0.0%	(943,482)	(946,101)	-0.3%
	<u>\$ 4,677,603</u>	<u>100%</u>	<u>\$ 4,544,282</u>		<u>\$ (3,860,600)</u>	<u>\$ (3,799,364)</u>	

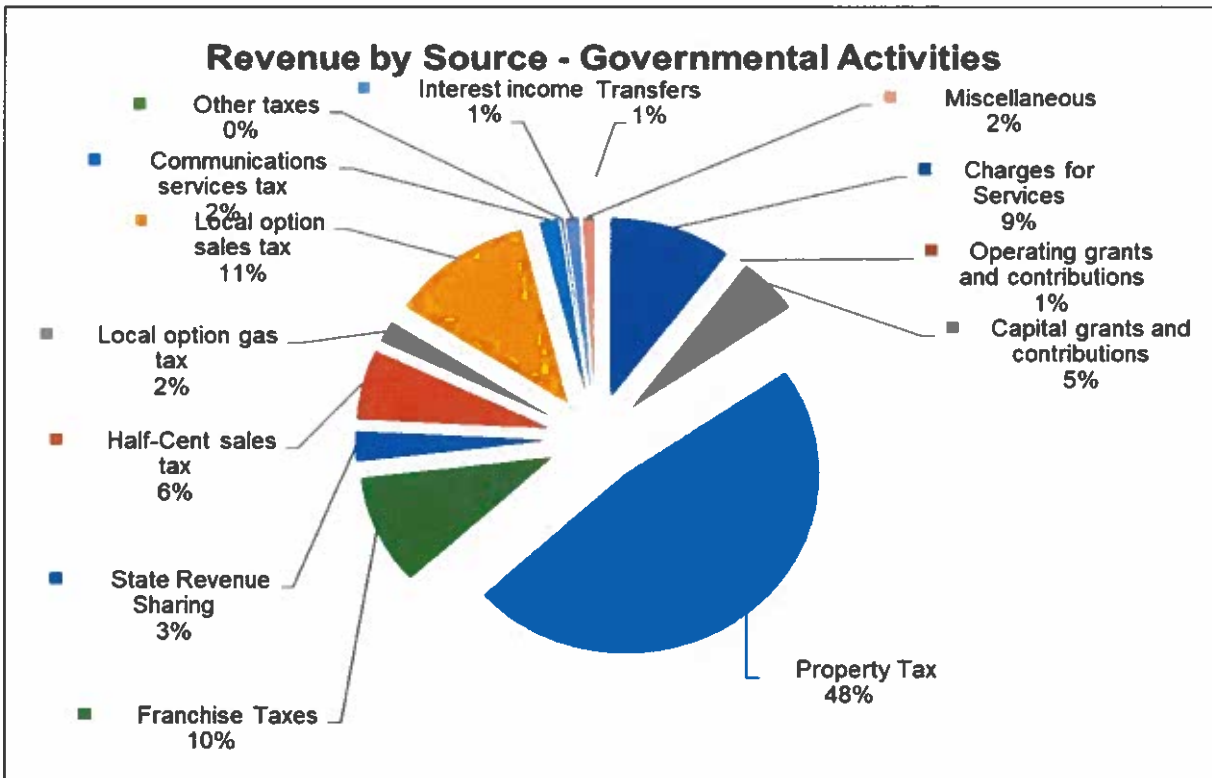




**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – continued**  
 September 30, 2022

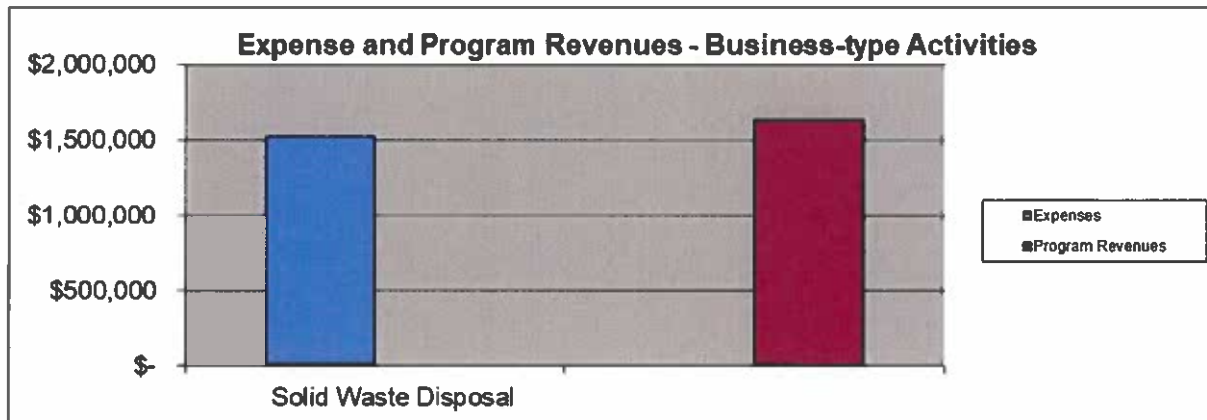
**Revenue by Source - Governmental Activities**

Description	2022	% of Total	2021	% of Total
<b>Program Revenues</b>				
Charges for Services	\$ 540,442	10%	\$ 462,738	9%
Operating grants and contributions	-	0%	32,891	1%
Capital grants and contributions	276,561	5%	249,289	5%
<b>General Revenues</b>				
Property Tax	2,535,990	48%	2,379,957	48%
Franchise Taxes	527,022	10%	492,264	10%
State Revenue Sharing	141,490	3%	121,719	2%
Half-Cent sales tax	333,778	6%	319,756	7%
Local option gas tax	104,871	2%	78,552	2%
Local option sales tax	638,806	12%	546,494	11%
Communications services tax	83,812	2%	81,663	2%
Other taxes	8,900	0%	9,308	0%
Interest income	61,806	0%	21,397	0%
Miscellaneous	52,822	1%	91,437	2%
Transfers	-	1%	22,000	0%
	<u>\$ 5,306,300</u>	<u>100%</u>	<u>\$ 4,909,465</u>	<u>100%</u>



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

Functions / Programs	Expenses			Net Increase (Decrease) In Net Position		
	2022	2021	Change	2022	2021	Change
Solid Waste Disposal	1,516,178	1,473,986	42,192	115,464	(3,673)	119,137
	<u>\$ 1,516,178</u>	<u>\$ 1,473,986</u>	<u>\$ 42,192</u>	<u>\$ 115,464</u>	<u>\$ (3,673)</u>	<u>\$ 119,137</u>



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

	2022	% of Total	2021	% Change
Charges for Services	\$ 1,628,699	99.8%	\$ 1,467,849	11.0%
Operating Grants and contributions	2,943	0.2%	2,464	19.4%
	<u>\$ 1,631,642</u>	<u>100.0%</u>	<u>\$ 1,470,313</u>	<u>11.0%</u>

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

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

### **Governmental funds**

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

As of the end of fiscal year 2022, the City's governmental funds reported combined ending fund balances of \$6.6 million, an increase of \$608K in comparison with the prior year. Unassigned fund balance is \$4.4 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 (\$1.9 million), 2) emergencies (\$100 thousand), and 3) impact fee programs (\$136 thousand).

The General Fund is the chief operating fund of the City. At the end of fiscal year 2022, unassigned fund balance of the General Fund was \$4.4 million, while total fund balance was \$4.5 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 118% of the total General Fund expenditures. Total fund balance of the City's General Fund increased by \$566 thousand, or 14%, during the fiscal year. The increase in fund balance resulted from strong property tax collection revenues, unspent capital purchases due to supply chain issues, and cost controls within all areas of expenditures.

The Sales Surtax Fund is used to account for the receipts of a local option sales tax that is to be utilized for the City's capital projects. For the fiscal year 2022, the fund balance decreased by \$5 thousand. Capital expenditures for fiscal 2022 were allocated towards road milling and resurfacing, underground utility projects along Gulf Blvd., and stormwater enhancements. In total, over \$920k of capital projects were completed in fiscal year 2022.

### **Enterprise funds**

The City's enterprise fund provides the same type of information found in the government-wide financial statements, but in more detail. The City has one enterprise fund: the Solid Waste Disposal Fund, which is a major fund. Unrestricted net position of the Solid Waste Fund, at the end of the year, was \$692 thousand.

The Solid Waste Disposal Fund is used to account for the City's solid waste disposal operations. For fiscal year 2022, the Solid Waste Disposal Fund increased \$116 thousand in Net Position for the year. Solid waste fund revenues in total increased by \$161k or 10% for 2022 resulting from approved rate increases for both residential and commercial customers.

## General Fund Budgetary Highlights

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

<u>September 30, 2022</u>	<u>Actual Expenditures</u>	<u>Final Budget</u>	<u>Difference</u>
General Government	\$ 1,322,584	\$ 1,412,580	\$ (89,996)
Public Safety (Law Enforcement, Code Enforcement & Permitting)	1,264,261	1,267,100	(2,839)
Physical Environment	285,124	263,010	22,114
Transportation	207,877	341,660	(133,983)
Culture / Recreation	640,495	667,890	(27,395)
	<u>\$ 3,720,141</u>	<u>\$ 3,952,240</u>	<u>\$ (232,099)</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, 2022 amounts to \$13.8 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 \$92K or less than 1% for fiscal year 2022. The major capital asset events during the year included road reconstruction, park facility upgrades and improvements, stormwater enhancements, and a underground utility project along Gulf Blvd.

### Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</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	19,206,904	18,575,739	-	-	19,206,904	18,575,739
Equipment	1,231,689	1,205,811	1,156,579	1,156,579	2,388,268	2,362,390
Construction in Progress	132,584	4,330	-	-	132,584	4,330
	25,373,267	24,587,970	1,236,254	1,236,254	26,609,521	25,824,224
Less: Accumulated Depreciation	(11,830,835)	(11,041,908)	(992,027)	(903,113)	(12,822,862)	(11,945,021)
Capital Assets, net	<u>\$ 13,542,432</u>	<u>\$ 13,546,062</u>	<u>\$ 244,227</u>	<u>\$ 333,141</u>	<u>\$ 13,786,659</u>	<u>\$ 13,879,203</u>

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

**Long-term Debt**

At the end of fiscal year 2022, the City had a compensated absences liability of \$100,036, and a liability for other postemployment benefits of \$67,665. Net Pension Liability totaled \$375,178 at the end of fiscal year 2022.

**Long-term Debt**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Compensated Absences	\$ 75,625	\$ 78,138	\$ 24,411	\$ 27,152	\$ 100,036	\$ 105,290
Other Postemployment Benefits	44,940	60,117	22,725	29,230	67,665	89,347
Net Pension Liability	276,764	70,810	98,414	61,062	375,178	131,872
	<u>\$ 397,329</u>	<u>\$ 209,065</u>	<u>\$ 145,550</u>	<u>\$ 117,444</u>	<u>\$ 542,879</u>	<u>\$ 326,509</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 2023 included:

- The adopted budget maintains the previously approved mill levy rate of 1.8326 that was adopted and approved for 2022.
- Population remained unchanged at 4,432 in 2023 according to the U.S. Census Bureau.
- Full-time equivalent positions City-wide were approved at 24.0 for fiscal 2023, with the conversion of a part time Code Enforcement position to full time.
- The continued reduction of 25% in the cost allocation from the Solid Waste Budget to the General Fund Budget.
- Cost of living increases of 5% for all City employees.
- A 6% rate increase in solid waste fees for both commercial and residential 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, 2022**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 8,424,921	\$ 569,339	\$ 8,994,260
Accounts receivable (net)	347,183	304,125	651,308
Prepaid items	23,804	-	23,804
Capital assets			
Land	2,225,254	-	2,225,254
Buildings	2,576,836	79,675	2,656,511
Improvements other than buildings	19,206,904	-	19,206,904
Equipment	1,231,689	1,156,579	2,388,268
Construction in progress	132,584	-	132,584
Less accumulated depreciation	<u>(11,830,835)</u>	<u>(992,027)</u>	<u>(12,822,862)</u>
Total assets	<u>22,338,340</u>	<u>1,117,691</u>	<u>23,456,031</u>
Deferred outflows of resources			
Deferred outflows related to pensions	68,291	27,942	96,233
Total deferred outflows of resources	<u>68,291</u>	<u>27,942</u>	<u>96,233</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	142,966	44,607	187,573
Due to other governments	38	-	38
Unearned revenue	2,048,174	-	2,048,174
Non-current liabilities:			
Due within one year			
Compensated absences payable	22,687	7,323	30,010
Due in more than one year			
Compensated absences payable	52,938	17,088	70,026
Other post employment benefits payable	44,940	22,725	67,665
Net pension liability	<u>276,764</u>	<u>98,414</u>	<u>375,178</u>
Total liabilities	<u>2,588,507</u>	<u>190,157</u>	<u>2,778,664</u>
Deferred inflows of resources			
Deferred inflows related to pensions	36,015	19,430	55,445
Total deferred inflows of resources	<u>36,015</u>	<u>19,430</u>	<u>55,445</u>
<b>Net Position</b>			
Net investment in capital assets	13,542,432	244,227	13,786,659
Restricted for:			
Transportation projects per Florida Statutes	86,810	-	86,810
Infrastructure projects per Florida Statutes	1,948,126	-	1,948,126
Recreation improvements per Florida Statutes	25,002	-	25,002
Development improvements per Florida Statutes	25,006	-	25,006
Unrestricted	<u>4,154,733</u>	<u>691,819</u>	<u>4,846,552</u>
Total net position	<u>\$ 19,782,109</u>	<u>\$ 936,046</u>	<u>\$ 20,718,155</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, 2022**

<b>Function/Program</b>	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
Primary government:				
General government	\$ 1,370,526	\$ 199,078	\$ -	\$ -
Public safety	1,256,264	30,234	-	-
Physical environment	206,911	-	-	276,561
Transportation	893,012	303,722	-	-
Culture and recreation	950,890	7,408	-	-
<b>Total governmental activities</b>	<b>4,677,603</b>	<b>540,442</b>	<b>-</b>	<b>276,561</b>
Business-type activities:				
Solid waste disposal	1,516,178	1,628,699	2,943	-
<b>Total business-type activities</b>	<b>1,516,178</b>	<b>1,628,699</b>	<b>2,943</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 6,193,781</b>	<b>\$ 2,169,141</b>	<b>\$ 2,943</b>	<b>\$ 276,561</b>

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

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

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

**City of Indian Rocks Beach, Florida**  
**Statement of Activities**  
**For the Fiscal Year Ended September 30, 2022**

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

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (1,171,448)	\$ -	\$ (1,171,448)
(1,226,030)	-	(1,226,030)
69,650	-	69,650
(589,290)	-	(589,290)
(943,482)	-	(943,482)
<u>(3,860,600)</u>	<u>-</u>	<u>(3,860,600)</u>
-	115,464	115,464
-	115,464	115,464
<u>(3,860,600)</u>	<u>115,464</u>	<u>(3,745,136)</u>
2,535,990	-	2,535,990
527,022	-	527,022
141,490	-	141,490
333,778	-	333,778
104,871	-	104,871
638,806	-	638,806
83,812	-	83,812
8,900	-	8,900
61,806	-	61,806
52,822	-	52,822
<u>4,489,297</u>	<u>-</u>	<u>4,489,297</u>
628,697	115,464	744,161
<u>19,153,412</u>	<u>820,582</u>	<u>19,973,994</u>
<u>\$ 19,782,109</u>	<u>\$ 936,046</u>	<u>\$ 20,718,155</u>

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



**City of Indian Rocks Beach, Florida**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2022**

	<b>General Fund</b>	<b>Sales Surtax Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,540,046	\$ 3,732,334	\$ 152,541	\$ 8,424,921
Accounts receivable (net of allowance for uncollectible accounts):				
Franchise taxes	50,455	-	-	50,455
Accounts receivable other	11,567	-	-	11,567
Intergovernmental				
State	31,343	-	9,315	40,658
County	8,659	235,844	-	244,503
Prepaid items	23,804	-	-	23,804
<b>Total assets</b>	<b>\$ 4,665,874</b>	<b>\$ 3,968,178</b>	<b>\$ 161,856</b>	<b>\$ 8,795,908</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ 117,544	\$ 384	\$ 25,038	\$ 142,966
Due to other governments	38	-	-	38
Unearned revenue	28,506	2,019,668	-	2,048,174
<b>Total liabilities</b>	<b>146,088</b>	<b>2,020,052</b>	<b>25,038</b>	<b>2,191,178</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Prepaid items	23,804	-	-	23,804
<b>Restricted for:</b>				
Impact fee programs	-	-	50,008	50,008
Capital projects	-	1,948,126	-	1,948,126
Transportation	-	-	86,810	86,810
<b>Committed to:</b>				
Emergencies	100,000	-	-	100,000
Unassigned	4,395,982	-	-	4,395,982
<b>Total fund balances</b>	<b>4,519,786</b>	<b>1,948,126</b>	<b>136,818</b>	<b>6,604,730</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,665,874</b>	<b>\$ 3,968,178</b>	<b>\$ 161,856</b>	<b>\$ 8,795,908</b>
Total governmental fund balance				\$ 6,604,730
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.				13,542,432
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				(397,329)
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				68,291
Deferred inflows of resources for pensions				(36,015)
Net position of governmental activities				<b>\$ 19,782,109</b>

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, 2022**

	<u>General Fund</u>	<u>Sales Surtax Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 2,535,990	\$ -	\$ -	\$ 2,535,990
Franchise taxes	527,022	-	-	527,022
Utility taxes	83,812	-	-	83,812
Other taxes	342,678	638,806	104,871	1,086,355
Licenses and fees	67,043	-	-	67,043
Intergovernmental	141,490	276,561	-	418,051
Charges for services	379,224	-	-	379,224
Fines	94,175	-	-	94,175
Interest	61,806	-	-	61,806
Miscellaneous	52,822	-	-	52,822
Total revenues	<u>4,286,062</u>	<u>915,367</u>	<u>104,871</u>	<u>5,306,300</u>
<b>Expenditures</b>				
General government	1,322,584	-	-	1,322,584
Public safety	1,264,261	-	-	1,264,261
Physical environment	285,124	151,835	-	436,959
Transportation	207,677	627,928	57,407	893,012
Culture and recreation	640,495	140,798	-	781,293
Total expenditures	<u>3,720,141</u>	<u>920,561</u>	<u>57,407</u>	<u>4,698,109</u>
Excess of revenues over expenditures	<u>565,921</u>	<u>(5,194)</u>	<u>47,464</u>	<u>608,191</u>
Net change in fund balances	565,921	(5,194)	47,464	608,191
Fund balances, beginning of year	<u>3,953,865</u>	<u>1,953,320</u>	<u>89,354</u>	<u>5,996,539</u>
Fund balances, end of year	<u>\$ 4,519,786</u>	<u>\$ 1,948,126</u>	<u>\$ 136,818</u>	<u>\$ 6,604,730</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, 2022**

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

Net change in fund balances - total governmental funds	\$ 608,191
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$799,421) is less than depreciation (\$803,052).</p>	
	(3,631)
<p>Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. These adjustments are as follows:</p>	
Compensated absences	2,513
Other postemployment benefits	15,178
<p>Governmental funds report City pension contributions as expenditures. In the statement of activities, the cost of pension benefits earned net of contributions is reported as pension expense.</p>	
Difference between pension contributions and net pension expense	6,446
Change in net position of governmental activities	\$ 628,697

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, 2022**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 569,339
Accounts receivable (net of allowance for uncollectible accounts)	304,125
Total current assets	873,464
Noncurrent assets:	
Capital assets	
Buildings	79,675
Equipment	1,156,579
	1,236,254
Less accumulated depreciation	(992,027)
Total capital assets (net)	244,227
Total noncurrent assets	244,227
Total assets	1,117,691
Deferred outflows of resources	
Deferred outflows related to pension	27,942
Total deferred outflows of resources	27,942
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	44,607
Compensated absences payable	7,323
Total current liabilities	51,930
Noncurrent liabilities:	
Compensated absences payable	17,088
Other postemployment benefits	22,725
Net pension liability	98,414
Total noncurrent liabilities	138,227
Total liabilities	190,157
Deferred inflows of resources	
Deferred inflows related to pension	19,430
Total deferred inflows of resources	19,430
<b>Net position</b>	
Net investment in capital assets	244,227
Unrestricted	691,819
Total net position	\$ 936,046

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, 2022**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Operating revenues</b>	
Charges for services	\$ 1,618,725
Intergovernmental	2,943
Miscellaneous revenues	9,974
Total operating revenues	1,631,642
<b>Operating expenses</b>	
Personal services	503,181
Materials and supplies	328,194
Garbage and trash disposal	447,029
Overhead allocated charges	148,860
Depreciation	88,914
Total operating expenses	1,516,178
Operating income (loss)	115,464
Change in net position	115,464
Total net position - beginning	820,582
Total net position - ending	\$ 936,046

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, 2022**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Cash flows from operating activities</b>	
Receipts from customers and users	\$ 1,598,311
Receipts from grantor agency	2,943
Payments to suppliers	(963,332)
Payments to employees	(478,065)
Net cash provided by operating activities	159,857
 Net increase/(decrease) in cash and cash equivalents	 159,857
 Cash and cash equivalents at beginning of year	 409,482
 Cash and cash equivalents at end of year	 \$ 569,339

*(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, 2022**

	<b>Business-type Activities Enterprise Funds</b>
	<b>Solid Waste Disposal</b>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>	
Operating income (loss)	\$ 115,464
Depreciation	88,914
Change in assets and liabilities:	
Decrease in accounts receivable	(30,388)
Decrease in deferred outflows of resources	(2,990)
(Decrease) in accounts payable	(3,718)
Increase (decrease) in compensated absences	(2,741)
Increase (decrease) in other postemployment benefits	(6,505)
Increase in net pension liability	37,352
(Decrease) in deferred inflows of resources	(35,531)
Total adjustments	44,393
Net cash provided by operating activities	\$ 159,857

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, 2022

**INDEX TO NOTES**

	<b>PAGE</b>
<b>NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>	
Reporting Entity .....	25
Government-wide and Fund Financial Statements .....	25
Measurement Focus, Basis of Accounting, and Financial Statement Presentation .....	26
Cash and Cash Equivalents .....	27
Investments .....	28
Receivables and Payables .....	28
Prepayments and Deposits .....	28
Property and Equipment .....	29
Compensated Absences .....	29
Deferred Outflows/Inflows of Resources .....	30
Net Pension Liability .....	31
Long-Term Liabilities .....	31
Fund Equity .....	31
Revenues, Contributions, Expenditures and Expenses .....	33
<b>NOTE B – BUDGETARY INFORMATION .....</b>	<b>34</b>
<b>NOTE C – CASH AND INVESTMENTS</b>	
Deposits .....	35
Investments .....	36
<b>NOTE D – RECEIVABLES .....</b>	<b>37</b>
<b>NOTE E – INTERFUND RECEIVABLES AND PAYABLES .....</b>	<b>38</b>
<b>NOTE F - CAPITAL ASSETS</b>	
Governmental Activity .....	39
Business-Type Activity .....	39
Depreciation .....	40
<b>NOTE G – LONG-TERM DEBT</b>	
Schedule of Changes in Long-Term Debt .....	40
<b>NOTE H – RISK MANAGEMENT .....</b>	<b>41</b>
<b>NOTE I – EMPLOYEES' RETIREMENT PLANS</b>	
Florida Retirement System .....	41
General Employees' Defined Contribution Plan .....	49
<b>NOTE J – POST-EMPLOYMENT BENEFITS .....</b>	<b>50</b>
<b>NOTE K – COMMITMENTS AND CONTINGENCIES .....</b>	<b>53</b>



## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2022

### 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. The City Manager is responsible for the day-to-day operation of the City and the management of all Team Members. Fire Services in the City are provided by the Pinellas Suncoast Fire Rescue District. Law Enforcement Services are provided through a contract with the Pinellas County Sheriff's Office. All other traditional city services including solid waste operations are provided by the City.

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

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

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

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

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

## CITY OF INDIAN ROCKS BEACH, FLORIDA

Notes to the Financial Statements

September 30, 2022

### 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, 2022

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

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

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

The government reports the following major governmental funds:

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

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

The government reports the following major proprietary funds:

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

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

#### 4. Cash and Cash Equivalents

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

**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, 2022

**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. 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:

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

**9. Compensated Absences**

**Annual Leave:**

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

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

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

**Sick Leave:**

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

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

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

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

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

**11. Net Pension Liability**

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

**12. Long-Term Liabilities**

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

**13. Fund Equity**

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

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

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

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

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

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

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

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

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

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



**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

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

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

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

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

Property taxes

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

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

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

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2022

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

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

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

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

Administrative service charges

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

Grants

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

**B. BUDGETARY INFORMATION**

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

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

**B. BUDGETARY INFORMATION (CONTINUED)**

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

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

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

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

**C. CASH AND INVESTMENTS**

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

**1. Deposits**

As of September 30, 2022, the total carrying amount of cash deposits at a local financial institution was \$2,388,102. The City has complied with the requirements of the Florida Security for Public Deposits Act (the "Act") by maintaining its accounts at a qualified public depository, as provided by Chapter 280 of the Florida Statutes. Under the Act, qualified public depositories must deposit with the State Treasurer eligible collateral in such amounts as required by the Act. Therefore, all cash deposits held by banks can be classified as fully insured.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

**2. Investments**

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

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

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

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

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

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

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

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

The following is a summary of the City's pooled investments at September 30, 2022:

	Credit Ratings	Fair Value	Maturity Less Than One Year
Florida Surplus Asset Fund Trust	AAAm	\$ 2,789,318	\$2,789,318
Florida Cooperative Liquid Asset Securities System	AAAm	2,081,726	2,081,726
Florida Fixed Income Trust - Preferred Deposit Fund	n/a	535,439	535,439
AXIOM BANK, NA, FL	n/a	333,000	333,000
US Treasury	n/a	866,172	866,172
Total Investments		<u>\$ 6,605,655</u>	<u>\$6,605,655</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, 2022:

Description	General	Sales Surtax Fund	Solid Waste	Nonmajor Funds	Total
Accounts	\$ 11,567	\$ -	\$ 304,962	\$ -	\$ 316,529
Franchise Fees	50,455	-	-	-	50,455
Intergovernmental	40,002	235,844	-	9,315	285,161
	<u>102,024</u>	<u>235,844</u>	<u>304,962</u>	<u>9,315</u>	<u>652,145</u>
Less: Allowance for Uncollectable	-	-	(837)	-	(837)
	<u>\$ 102,024</u>	<u>\$ 235,844</u>	<u>\$ 304,125</u>	<u>\$ 9,315</u>	<u>\$ 651,308</u>

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

**E. INTERFUND RECEIVABLES AND PAYABLES**

During fiscal year 2022, interfund transfers were as follows:

*There were no interfund transfers at September 30, 2022.*

Individual interfund receivables and payables at September 30, 2022 are:

*There were no interfund receivables and payables at September 30, 2022.*

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

**F. CAPITAL ASSETS**

Governmental capital asset activity for the year ended September 30, 2022 was as follows:

<b>Governmental Activities</b>	<b>Beginning Balance 9/30/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2022</b>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 2,225,254	\$ -	\$ -	\$ 2,225,254
Construction In Progress	4,330	128,254	-	132,584
<b>Total Capital Assets, Not Being Depreciated</b>	<b>2,229,584</b>	<b>128,254</b>	<b>-</b>	<b>2,357,838</b>
<b>Capital Assets, Being Depreciated:</b>				
Buildings	2,576,836	-	-	2,576,836
Improvements Other Than Buildings	18,575,739	631,165	-	19,206,904
Equipment	1,205,811	40,003	(14,125)	1,231,689
<b>Total Capital Assets Being Depreciated</b>	<b>22,358,386</b>	<b>671,168</b>	<b>(14,125)</b>	<b>23,015,429</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings	(1,114,816)	(79,912)	-	(1,194,728)
Improvements Other Than Buildings	(9,155,652)	(649,726)	-	(9,805,378)
Equipment	(771,440)	(73,414)	14,125	(830,729)
<b>Total Accumulated Depreciation</b>	<b>(11,041,908)</b>	<b>(803,052)</b>	<b>14,125</b>	<b>(11,830,835)</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>11,316,478</b>	<b>(131,884)</b>	<b>-</b>	<b>11,184,594</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 13,546,062</b>	<b>\$ (3,630)</b>	<b>\$ -</b>	<b>\$ 13,542,432</b>

Business-type capital asset activity for the year ended September 30, 2022, was as follows:

<b>Business-type Activities</b>	<b>Beginning Balance 9/30/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2022</b>
<b>Capital Assets, Being Depreciated:</b>				
Buildings	\$ 79,675	\$ -	\$ -	\$ 79,675
Equipment	1,156,579	-	-	1,156,579
<b>Total Capital Assets Being Depreciated</b>	<b>1,236,254</b>	<b>-</b>	<b>-</b>	<b>1,236,254</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings	(9,960)	(1,992)	-	(11,952)
Equipment	(893,153)	(86,922)	-	(980,075)
<b>Total Accumulated Depreciation</b>	<b>(903,113)</b>	<b>(88,914)</b>	<b>-</b>	<b>(992,027)</b>
<b>Total Capital Assets, Being Depreciated,</b>	<b>333,141</b>	<b>(88,914)</b>	<b>-</b>	<b>244,227</b>
<b>Total Business-type Activities, Net</b>	<b>\$ 333,141</b>	<b>\$ (88,914)</b>	<b>\$ -</b>	<b>\$ 244,227</b>

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

**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	4,083
Transportation	399,644
Culture/Recreation	334,481
Total Governmental Activities	<u>\$ 803,052</u>

**Depreciation Expense By Function**

**Business-type Activities:**

Sewer	<u>\$ 88,914</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, 2022:

	<u>Balance</u> <u>9/30/21</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>9/30/22</u>	<u>Due Within</u> <u>One Year</u>	<u>Long-Term</u> <u>Portion</u>
<b>Governmental Activities:</b>						
Compensated Absences	\$ 78,138	\$ 7,327	\$ (9,840)	\$ 75,625	\$ 22,687	\$ 52,938
Other Postemployment Benefits	60,117	-	(15,177)	44,940	-	44,940
Net Pension Liability	70,810	205,954	-	276,764	-	276,764
	<u>\$ 209,065</u>	<u>\$ 213,281</u>	<u>\$ (25,017)</u>	<u>\$ 397,329</u>	<u>\$ 22,687</u>	<u>\$ 374,642</u>
<b>Business-type Activities:</b>						
Compensated Absences	\$ 27,152	\$ 4,469	\$ (7,210)	\$ 24,411	\$ 7,323	\$ 17,088
Other Postemployment Benefits	29,230	-	(6,505)	22,725	-	22,725
Net Pension Liability	61,062	37,352	-	98,414	-	98,414
	<u>\$ 117,444</u>	<u>\$ 41,821</u>	<u>\$ (13,715)</u>	<u>\$ 145,550</u>	<u>\$ 7,323</u>	<u>\$ 138,227</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, 2022

**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 2022 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**

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

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.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

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, 2022 (of covered payroll)
Regular	1.6% times years of service times average compensation (8 highest years) if age 62 or 33 years of service at any age.	After 8 years of creditable service.	Employer 11.91%  Employee 3.00%
Senior Management	2.0% times years of service times average compensation (8 highest years) if age 62 or 33 years of service at any age.	After 8 years of creditable service.	Employer 31.57%  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, 2022

### I EMPLOYEES' RETIREMENT PLANS (CONTINUED)

#### The Florida Retirement System

##### Plan Description

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

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

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

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

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

Department of Management Services  
Division of Retirement  
Bureau of Research and Member Contributions  
P.O. Box 9000  
Tallahassee, FL 32315-9000  
850-488-5706

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

**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, 2022

**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:	10/21 - 06/22	07/21 - 09/22
Regular	10.82%	11.91%
Senior Management	29.01%	31.57%
DROP	18.34%	18.6%

Employer rates include 1.66% from 10/21 - 09/22 for the HIS program. In addition, other than for the DROP, rates include .06% from 10/21 – 09/22 for administrative costs.

The City's contributions recognized during the fiscal year ended September 30, 2022 by the FRS and HIS were \$38,274 and \$3,596, 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 2022 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets Assumption team. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>
Cash	1.0%	2.6%
Fixed Income	19.8%	4.4%
Global Equity	54.0%	8.8%
Real Estate (Property)	10.3%	7.4%
Private Equity	11.1%	12.0%
Strategic Investments	3.8%	6.2%
	<u>100.0%</u>	

**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2022

**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, 2022.

FRS Net Pension Liability (Asset)			HIS Net Pension Liability (Asset)		
Current Discount			Current Discount		
1% Decrease	Rate	1% Increase	1% Decrease	Rate	1% Increase
5.70%	6.70%	7.70%	2.54%	3.54%	4.54%
\$ 543,595	\$ 314,320	\$ 122,619	\$ 69,627	\$ 60,858	\$ 53,602

Actuarial Methods and Assumptions

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

The total pension liability for the FRS and HIS was determined by actuarial valuations as of July 1, 2022, using the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth for both plans is assumed at 3.25%. Mortality assumptions for the FRS were based on the PUB2010 base table varied by member category and sex, projected generationally with scale MP-2018; and on the Generational RP-2000 with projection scale MP-2018 for the HIS. Both the discount rate and long-term expected rate of return used for FRS investments is 6.70%, a decrease from 6.80 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 3.54% was used to determine its total pension liability (an increase from 2.16% in the prior year). In October 2022, 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, 2022

**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, 2022 in accordance with GASB Statements No. 68, *Accounting and Financial Reporting for Pensions* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of Statement No. 68*. The underlying financial information used to prepare the pension allocation schedules was based on the same basis as mentioned previously and on an actuarial valuation as of July 1, 2022 for the FRS and 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, 2022. The aggregate employer contribution amounts in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

At September 30, 2022, the City reported a net pension liability of \$375,178 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, 2022	\$ 314,320	\$ 60,858	\$ 375,178
City's proportion at June 30, 2022	0.00000845	0.00000575	
City's proportion at June 30, 2021	0.00000838	0.00000559	
Change in proportion during current year	0.00000006	0.00000016	

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

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

For the year ended September 30, 2022, the City recognized a credit to pension expense of \$7,615, (\$1,827 credit related to the FRS, and \$5,788 credit related to the HIS). At September 30, 2022, 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	\$ 14,928	\$ -	\$ 1,847	\$ (268)	\$ 16,775 (268)
Changes of assumptions	38,710	-	3,488	(9,415)	42,198 (9,415)
Net difference between projected and actual investment earnings	20,755	-	88	-	88 20,755
Changes in proportion	2,559	(28,138)	2,625	(17,624)	5,184 (45,762)
City contributions subsequent to the measurement date	10,335	-	898	-	11,233
<b>Total Deferred Outflows</b>	<b>\$ 87,287</b>		<b>\$ 8,946</b>		<b>96,233</b>
<b>Total Deferred (Inflows)</b>		<b>\$ (28,138)</b>		<b>\$ (27,307)</b>	<b>\$ (55,445)</b>

Deferred outflows of resources of \$11,233 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows

Reporting Year Ending June 30,	FRS		HIS		City Total
					Deferred Outflows / (Deferred Inflows)
2023	\$ 9,548	\$ (4,737)	\$ 4,811		
2024	(2,742)	(4,817)	(7,559)		
2025	(13,757)	(4,626)	(18,383)		
2026	52,777	(3,103)	49,674		
2027	2,988	(1,498)	1,490		
Thereafter	-	(478)	(478)		
<b>Totals</b>	<b>\$ 48,814</b>	<b>\$ (19,259)</b>	<b>\$ 29,555</b>		



**CITY OF INDIAN ROCKS BEACH, FLORIDA**

Notes to the Financial Statements

September 30, 2022

**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 2022 payroll not remitted to the plans until October 2022, 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 18.6% 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, 2022 are summarized as follows:

<u>Fiscal Year</u>	<u>Required Contributions</u>	<u>Actual Contributions</u>	<u>Percentage Contributed</u>
2022	\$ 38,274	\$ 38,274	100%
2021	\$ 32,753	\$ 32,753	100%
2020	\$ 29,026	\$ 29,026	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, 2022

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

The total payroll in fiscal year 2022 was \$1,341,248. The City's contributions were calculated using the participants' salary amount of \$1,085,390. The City made the required 10% contributions (net of forfeitures) for the current year and previous two years, as follows:

2022	\$ 108,539	\$ 108,539	100%
2021	\$ 106,057	\$ 106,057	100%
2020	\$ 110,724	\$ 110,724	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. The City has elected to use the alternative measurement method.

Plan Membership as of October 1, 2021:

Census Information as of October 1, 2021

Active Participants	22
Retirees, Beneficiaries and Disabled Members	1
Covered Spouses	<u>1</u>
Total	<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, 2022.

The measurement period for the OPEB expense was October 1, 2021 to September 30, 2022. The reporting period is October 1, 2021 through September 30, 2022.

The Sponsor's Total OPEB Liability was measured as of September 30, 2022.

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

Note - The Sponsor's Total OPEB Liability for the City's ledger adjustment was measured as of September 30, 2022 using a discount rate of 4.77%.

*Actuarial Assumptions:*

The Total OPEB Liability was determined by an actuarial valuation as of October 1, 2021, updated to September 30, 2022, using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.77%
Initial Trend Rate	7.50%
Ultimate Trend Rate	4.00%
Years to Ultimate	53

For all lives, mortality rates were PubG-2010 Mortality Tables projected to the valuation date using Projection Scale MP-2019.

*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 4.77%. 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, 2022, the Sponsor will recognize OPEB Expense of \$(9,727).

**Changes in Total OPEB Liability**

	Increases and (Decreases) in Total OPEB Liability
Reporting Period Ending September 30, 2021	<u>\$89,347</u>
Changes for a Year:	
Service Cost	\$5,559
Interest	\$2,306
Difference Between Expected and Actual Experience	\$4,425
Changes of Assumptions	(\$25,067)
Benefit Payments	<u>(\$8,905)</u>
Net Changes	<u>(\$21,682)</u>
Reporting Period Ending September 30, 2022	<u><u>\$67,665</u></u>

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

Changes of assumptions reflect a change in the discount rate from 2.43% for the fiscal year ending September 30, 2021 to 4.77% for the fiscal year ending September 30, 2022.

*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 3.77%	Current Discount Rate 4.77%	1% Increase 5.77%
Total OPEB Liability (Asset)	\$ 73,251	\$ 67,655	\$ 62,729

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

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

	1% Decrease 3.00% - 6.50%	Healthcare Cost Trend Rates 4.00% - 7.50%	1% Increase 5.00% - 8.50%
Total OPEB Liability (Asset)	\$ 61,948	\$ 67,655	\$ 74,226

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

Reporting Period Ending	9/30/2022	9/30/2021
Measurement Date	9/30/2022	9/30/2021
<b>Total OPEB Liability</b>		
Service Cost	\$ 5,559	\$ 7,471
Interest	2,306	2,009
Differences between Expected and Actual Experience	4,425	-
Changes of Assumptions	(25,067)	(2,070)
Benefit Payments	(8,905)	(8,887)
Net Change in Total OPEB Liability	(21,682)	(1,477)
Total OPEB Liability - Beginning	89,347	90,824
Total OPEB Liability - Ending	\$ 67,665	\$ 89,347
Covered Payroll*	\$ 1,196,175	\$ 1,338,496
Total OPEB Liability as a percentage of Covered Payroll	5.66%	6.68%

**CITY OF INDIAN ROCKS BEACH, FLORIDA**  
Notes to the Financial Statements  
September 30, 2022

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

**Notes to Schedule:**

*Covered payroll:*

Covered payroll is projected to the measurement date based on actual covered payroll as of the valuation date using applicable salary increase assumptions.

*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, 2022:	4.77%
Fiscal Year Ending September 30, 2021:	2.43%
Fiscal Year Ending September 30, 2020:	2.14%

**K. COMMITMENTS AND CONTINGENCIES**

**1. Litigation**

At September 30, 2022, the City is a defendant in two lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's legal counsel that resolution of these matter will not have a material adverse effect on the financial condition of the City.

**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, 2022 was \$1,137,763.

## **REQUIRED SUPPLEMENTARY INFORMATION**

### **Budgetary Comparison Schedules (GAAP BASIS):**

- **General Fund**

**OPEB Plan – Schedule of Changes in Total OPEB Liability**

**Schedules of Proportionate Share of Net Pension Liability**

**Schedules of Contributions**

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**General Fund**  
**For the Fiscal Year Ended September 30, 2022**

	Budget Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,551,610	\$ 2,551,610	\$ 2,535,990	\$ (15,620)
Franchise fees	456,000	456,000	527,022	71,022
Other taxes	387,980	387,980	426,490	38,510
Licenses and fees	47,310	47,310	67,043	19,733
Intergovernmental	116,410	116,410	141,490	25,080
Charges for services	148,860	148,860	379,224	230,364
Fines	20,000	20,000	94,175	74,175
Interest	25,000	25,000	61,806	36,806
Miscellaneous	212,700	212,700	52,822	(159,878)
Total revenues	<u>3,965,870</u>	<u>3,965,870</u>	<u>4,286,062</u>	<u>320,192</u>
<b>Expenditures</b>				
Current:				
General government:				
City commission	51,840	51,840	51,850	10
City manager	278,610	278,610	294,892	16,282
Finance	370,310	370,310	353,706	(16,604)
City attorney	87,700	87,700	80,674	(7,026)
City clerk	179,220	179,220	162,211	(17,009)
City planning	85,650	85,650	70,229	(15,421)
Central services	359,250	359,250	309,022	(50,228)
Public safety:				
Law enforcement	1,135,200	1,135,200	1,137,763	2,563
Community development (Code Enforce & Bldg. Permitting)	131,900	131,900	126,498	(5,402)
Physical environment:				
Stormwater	132,830	132,830	123,874	(8,956)
Other maintenance	130,180	130,180	161,250	31,070
Transportation:				
Streets and drainage	341,660	341,660	207,677	(133,983)
Culture and recreation:				
Parks and recreation	667,890	667,890	640,495	(27,395)
Total expenditures	<u>3,952,240</u>	<u>3,952,240</u>	<u>3,720,141</u>	<u>(232,099)</u>
Revenues over (under) expenditures	<u>13,630</u>	<u>13,630</u>	<u>565,921</u>	<u>552,291</u>
Net change in fund balances	13,630	13,630	565,921	552,291
Fund balance, beginning of year	<u>3,460,309</u>	<u>3,460,309</u>	<u>3,953,865</u>	<u>493,556</u>
Fund balance, end of year	<u>\$ 3,473,939</u>	<u>\$ 3,473,939</u>	<u>\$ 4,519,786</u>	<u>\$ 1,045,847</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, 2022**

Reporting Period Ending Measurement Date	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Total OPEB Liability	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Service Cost	\$ 5,559	\$ 7,471	\$ 6,822	\$ 5,401	\$ 8,359
Interest	2,306	2,009	3,289	3,148	2,716
Differences between Expected and Actual Experience	4,425	-	9,289	-	-
Changes of Assumptions	(25,067)	(2,070)	382	4,026	(3,502)
Benefit Payments	(8,905)	(8,887)	(9,366)	(4,097)	(3,776)
Net Change in Total OPEB Liability	(21,682)	(1,477)	10,416	8,478	3,797
Total OPEB Liability - Beginning	89,347	90,824	80,408	71,930	68,133
Total OPEB Liability - Ending	\$ 67,665	\$ 89,347	\$ 90,824	\$ 80,408	\$ 71,930
<b>Covered-Employee Payroll</b>	<b>\$ 1,196,175</b>	<b>\$ 1,338,496</b>	<b>\$ 1,305,850</b>	<b>\$ 1,244,539</b>	<b>\$ 1,214,184</b>
<b>Total OPEB Liability as a percentage of Covered-Employee Payroll</b>	<b>5.66%</b>	<b>6.68%</b>	<b>6.96%</b>	<b>6.46%</b>	<b>5.92%</b>

*Notes to Schedule*

(1) Plan Assets

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

*Other Items:*

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



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

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.0008448%	0.0008383%	0.0008489%	0.0010212%	0.0010788%	0.0010804%	0.0009654%	0.0010696%
City's proportionate share of the net pension liability (asset)	\$ 314,320	\$ 63,326	\$ 367,933	\$ 351,687	\$ 324,951	\$ 319,691	\$ 243,771	\$ 138,159
City's covered payroll	\$ 209,397	\$ 197,834	\$ 195,156	\$ 240,236	\$ 285,882	\$ 281,179	\$ 251,465	\$ 269,051
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	150.11%	32.01%	188.53%	146.39%	113.67%	113.70%	96.94%	51.35%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

\* 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\***

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.0005746%	0.0005588%	0.0005623%	0.0007183%	0.0008753%	0.0008821%	0.0008146%	0.0008868%
City's proportionate share of the net pension liability (asset)	\$ 60,858	\$ 68,546	\$ 68,654	\$ 80,370	\$ 92,640	\$ 94,323	\$ 94,935	\$ 90,444
City's covered payroll	\$ 209,397	\$ 197,834	\$ 195,156	\$ 240,236	\$ 285,882	\$ 281,179	\$ 251,465	\$ 269,051
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	29.06%	34.65%	35.18%	33.45%	32.40%	33.55%	37.75%	33.62%
Plan fiduciary net position as a percentage of the total pension liability (Note 2)	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

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

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

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 29,026	\$ 32,753	\$ 29,026	\$ 30,463	\$ 23,130	\$ 23,062	\$ 36,058	\$ -
Contributions in relation to the contractually required contribution	\$ (29,026)	\$ (32,753)	\$ (29,026)	\$ (30,463)	\$ (23,130)	\$ (23,062)	\$ (36,058)	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 218,538	\$ 199,463	\$ 195,970	\$ 221,618	\$ 281,161	\$ 276,883	\$ 264,336	\$ 229,833
Contributions as a percentage of employee payroll	13.40%	16.42%	14.81%	13.75%	10.94%	8.33%	13.64%	8.92%

\* 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\***

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 3,253	\$ 3,312	\$ 3,253	\$ 3,680	\$ 4,325	\$ 2,901	\$ 4,272	\$ -
Contributions in relation to the contractually required contribution	\$ (3,253)	\$ (3,312)	\$ (3,253)	\$ (3,680)	\$ (4,325)	\$ (2,901)	\$ (4,272)	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 218,538	\$ 199,463	\$ 195,970	\$ 221,618	\$ 281,161	\$ 276,883	\$ 264,336	\$ 229,833
Contributions as a percentage of employee payroll	1.50%	1.66%	1.66%	1.66%	1.69%	1.05%	1.62%	1.36%

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

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

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## **OTHER SUPPLEMENTAL INFORMATION**

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

- **Sales Surtax Fund**

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

### **Nonmajor Governmental Funds:**

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

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Sales Surtax Fund**  
**For the Fiscal Year Ended September 30, 2022**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes:				
Other taxes	\$ 500,000	\$ 500,000	\$ 638,806	\$ 138,806
Intergovernmental	3,554,410	3,554,410	276,561	(3,277,849)
Total revenues	<u>4,054,410</u>	<u>4,054,410</u>	<u>915,367</u>	<u>(3,139,043)</u>
<b>Expenditures</b>				
Current:				
Physical environment				
Public works	2,422,360	2,422,360	779,763	(1,642,597)
Culture and recreation				
Parks and recreation	206,000	206,000	140,798	(65,202)
Total expenditures	<u>2,628,360</u>	<u>2,628,360</u>	<u>920,561</u>	<u>(1,707,799)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,426,050</u>	<u>1,426,050</u>	<u>(5,194)</u>	<u>(1,431,244)</u>
 Net change in fund balance	 1,426,050	 1,426,050	 (5,194)	 (1,431,244)
 Fund balance, beginning of year	 <u>1,698,010</u>	 <u>1,698,010</u>	 <u>1,953,320</u>	 <u>255,310</u>
Fund balance, end of year	<u>\$ 3,124,060</u>	<u>\$ 3,124,060</u>	<u>\$ 1,948,126</u>	<u>\$ (1,175,934)</u>

**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, 2022**

	<b>Special Revenue</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>Local Option Gas Surtax</b>	<b>Transportation Impact Fees</b>	<b>Recreation Impact Fees</b>	<b>Developmental Impact Fees</b>	
<b>Assets</b>					
Cash and cash equivalents	\$ 41,285	\$ 61,248	\$ 25,002	\$ 25,006	\$ 152,541
Due from other governments					
Intergovernmental	9,315	-	-	-	9,315
Total assets	<u>\$ 50,600</u>	<u>\$ 61,248</u>	<u>\$ 25,002</u>	<u>\$ 25,006</u>	<u>\$ 161,856</u>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 9,070	\$ 15,968	\$ -	\$ -	\$ 25,038
Total liabilities	<u>9,070</u>	<u>15,968</u>	<u>-</u>	<u>-</u>	<u>25,038</u>
<b>Fund balances:</b>					
<b>Restricted for:</b>					
Impact fee programs	-		25,002	25,006	50,008
Transportation	41,530	45,280	-	-	86,810
Total fund balances	<u>41,530</u>	<u>45,280</u>	<u>25,002</u>	<u>25,006</u>	<u>136,818</u>
Total liabilities and fund balances	<u>\$ 50,600</u>	<u>\$ 61,248</u>	<u>\$ 25,002</u>	<u>\$ 25,006</u>	<u>\$ 161,856</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, 2022**

	<b>Special Revenue</b>				<b>Total Non- major Governmental Funds</b>
	<b>Local Option Gas Surtax</b>	<b>Transportation Impact Fees</b>	<b>Recreation Impact Fees</b>	<b>Developmental Impact Fees</b>	
<b>Revenues</b>					
Other taxes	\$ 55,616	\$ 17,255	\$ 16,000	\$ 16,000	\$ 104,871
Total revenues	<u>55,616</u>	<u>17,255</u>	<u>16,000</u>	<u>16,000</u>	<u>104,871</u>
<b>Expenditures</b>					
Total expenditures	<u>57,407</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,407</u>
Excess of revenues over expenditures	<u>(1,791)</u>	<u>17,255</u>	<u>16,000</u>	<u>16,000</u>	<u>47,464</u>
Net change in fund balance	(1,791)	17,255	16,000	16,000	47,464
Fund balances, beginning of year	<u>43,321</u>	<u>28,025</u>	<u>9,002</u>	<u>9,006</u>	<u>89,354</u>
Fund balances, end of year	<u>\$ 41,530</u>	<u>\$ 45,280</u>	<u>\$ 25,002</u>	<u>\$ 25,006</u>	<u>\$ 136,818</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, 2022**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes:				
Other taxes	\$ 50,000	\$ 50,000	\$ 55,616	\$ 5,616
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>55,616</u>	<u>5,616</u>
 <b>Expenditures</b>				
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>57,407</u>	<u>2,593</u>
 Excess of revenues over expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(1,791)</u>	<u>8,209</u>
 Net change in fund balance	(10,000)	(10,000)	(1,791)	8,209
Fund balance, beginning of year	<u>46,856</u>	<u>46,856</u>	<u>43,321</u>	<u>(3,535)</u>
Fund balance, end of year	<u>\$ 36,856</u>	<u>\$ 36,856</u>	<u>\$ 41,530</u>	<u>\$ 4,674</u>

**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, 2022**

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Revenues</b>			
Transportation impact fees	\$ 5,000	\$ 17,255	\$ 12,255
Total revenues	<u>5,000</u>	<u>17,255</u>	<u>12,255</u>
<b>Expenditures</b>			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,000	17,255	12,255
Fund balance, beginning of year	<u>24,346</u>	<u>28,025</u>	<u>3,679</u>
Fund balance, end of year	<u><u>\$ 29,346</u></u>	<u><u>\$ 45,280</u></u>	<u><u>\$ 15,934</u></u>

**Note to schedule:**

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

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Recreation Impact Fee Fund**  
**For the Fiscal Year Ended September 30, 2022**

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Revenues</b>			
Recreation impact fees	\$ 1,000	\$ 16,000	\$ 15,000
Total revenues	<u>1,000</u>	<u>16,000</u>	<u>15,000</u>
<b>Expenditures</b>			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,000	16,000	15,000
Fund balance, beginning of year	<u>7,502</u>	<u>9,002</u>	<u>1,500</u>
Fund balance, end of year	<u><u>\$ 8,502</u></u>	<u><u>\$ 25,002</u></u>	<u><u>\$ 16,500</u></u>

**Note to schedule:**

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

**City of Indian Rocks Beach, Florida**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual**  
**Developmental Impact fee Fund**  
**For the Fiscal Year Ended September 30, 2022**

	Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Revenues</b>			
Developmental impact fees	\$ 2,000	\$ 16,000	\$ 14,000
Total revenues	<u>2,000</u>	<u>16,000</u>	<u>14,000</u>
<b>Expenditures</b>			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,000	16,000	14,000
Fund balance, beginning of year	<u>3,506</u>	<u>9,006</u>	<u>5,500</u>
Fund balance, end of year	<u><u>\$ 5,506</u></u>	<u><u>\$ 25,006</u></u>	<u><u>\$ 19,500</u></u>

**Note to schedule:**

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

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**City of Indian Rocks Beach, Florida  
Statistical Section  
September 30, 2022**

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

	<b>PAGE</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time .....	71
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax .....	76
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future .....	77
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place .....	82
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs .....	84

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

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

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

Last Eight Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b><u>Governmental activities</u></b>								
Invested in capital assets, net of related debt	\$ 8,934,989	\$ 10,871,053	\$ 12,836,327	\$ 13,677,764	\$ 13,472,323	\$ 13,555,837	\$ 13,546,062	\$ 13,542,432
Restricted	3,655,044	2,540,930	2,974,683	2,342,024	2,418,621	2,103,066	2,042,674	2,084,944
Unrestricted	3,724,728	3,974,138	2,412,767	2,724,045	3,122,107	3,129,326	3,564,676	4,154,733
Total governmental activities net position	<u>\$ 16,314,761</u>	<u>\$ 17,386,121</u>	<u>\$ 18,223,777</u>	<u>\$ 18,743,833</u>	<u>\$ 19,013,051</u>	<u>\$ 18,788,229</u>	<u>\$ 19,153,412</u>	<u>\$ 19,782,109</u>
<b><u>Business-type activities</u></b>								
Invested in capital assets, net of related debt	\$ 411,206	\$ 533,859	\$ 691,939	\$ 555,433	\$ 418,929	\$ 438,124	\$ 333,141	\$ 244,227
Unrestricted	1,634,621	1,340,977	836,682	173,304	380,247	386,131	487,441	691,819
Total business-type activities net position	<u>\$ 2,045,827</u>	<u>\$ 1,874,836</u>	<u>\$ 1,528,621</u>	<u>\$ 728,737</u>	<u>\$ 799,176</u>	<u>\$ 824,255</u>	<u>\$ 820,582</u>	<u>\$ 936,046</u>
<b><u>Primary government</u></b>								
Invested in capital assets, net of related debt	\$ 9,346,195	\$ 11,404,912	\$ 13,528,266	\$ 14,233,197	\$ 13,891,252	\$ 13,993,961	\$ 13,879,203	\$ 13,786,659
Restricted	3,655,044	2,540,930	2,974,683	2,342,024	2,418,621	2,103,066	2,042,674	2,084,944
Unrestricted	5,359,349	5,315,115	3,249,449	2,897,349	3,502,354	3,515,457	4,052,117	4,846,552
Total primary government net position	<u>\$ 18,360,588</u>	<u>\$ 19,260,957</u>	<u>\$ 19,752,398</u>	<u>\$ 19,472,570</u>	<u>\$ 19,812,227</u>	<u>\$ 19,612,484</u>	<u>\$ 19,973,994</u>	<u>\$ 20,718,155</u>

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

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

Last Eight Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>								
Governmental activities:								
General government	\$ 1,012,307	\$ 1,031,977	\$ 689,377	\$ 1,080,973	\$ 1,357,139	\$ 1,322,341	\$ 1,327,084	\$ 1,370,526
Public safety	1,226,629	1,172,316	1,265,574	1,355,796	1,373,914	1,496,878	1,229,182	1,256,264
Physical environment	491,731	376,869	161,293	1,492,383	2,191,695	703,773	295,056	206,911
Transportation	232,956	842,723	1,228,135	795,206	645,878	649,725	742,141	893,012
Culture/recreation	815,416	1,015,131	899,885	1,167,609	962,088	975,768	850,819	950,890
Total governmental activities expenses	<u>3,779,039</u>	<u>4,439,016</u>	<u>4,244,264</u>	<u>5,891,967</u>	<u>6,530,714</u>	<u>5,148,485</u>	<u>4,544,282</u>	<u>4,677,603</u>
Business-type activities:								
Solid Waste	1,216,712	1,394,631	1,507,075	1,516,579	1,470,227	1,457,664	1,473,986	1,516,178
Total business-type activities expenses	<u>1,216,712</u>	<u>1,394,631</u>	<u>1,507,075</u>	<u>1,516,579</u>	<u>1,470,227</u>	<u>1,457,664</u>	<u>1,473,986</u>	<u>1,516,178</u>
Total primary government expenses	<u>4,995,751</u>	<u>5,833,647</u>	<u>5,751,339</u>	<u>7,408,546</u>	<u>8,000,941</u>	<u>6,606,149</u>	<u>6,018,268</u>	<u>6,193,781</u>
<b>Program revenues</b>								
Governmental activities:								
Charges for services								
General government	190,483	205,439	192,490	251,302	227,600	192,151	196,896	199,078
Public safety	334,180	352,032	308,718	364,056	390,641	202,682	22,497	30,234
Other	140,856	97,422	110,742	137,818	144,511	161,738	243,345	311,130
Operating grants and contributions	7,059	4,256	8,903	29,386	69,699	-	32,891	-
Capital grants and contributions	375,130	264,431	372,774	1,345,841	2,028,104	521,002	249,289	276,561
Total governmental activities program revenues	<u>1,047,708</u>	<u>923,580</u>	<u>993,627</u>	<u>2,128,403</u>	<u>2,860,855</u>	<u>1,077,573</u>	<u>744,918</u>	<u>817,003</u>
Business-type activities:								
Charges for services								
Solid Waste Disposal	1,211,283	1,223,640	1,210,613	1,217,864	1,377,842	1,472,301	1,467,849	1,628,699
Operating grants and contributions	-	-	-	-	162,824	16,286	2,464	2,943
Total business-type activities program revenues	<u>1,215,289</u>	<u>1,223,640</u>	<u>1,210,613</u>	<u>1,217,864</u>	<u>1,540,666</u>	<u>1,488,587</u>	<u>1,470,313</u>	<u>1,631,642</u>
Total primary government program revenues	<u>2,262,997</u>	<u>2,147,220</u>	<u>2,204,240</u>	<u>3,346,267</u>	<u>4,401,521</u>	<u>2,566,160</u>	<u>2,215,231</u>	<u>2,448,645</u>
<b>Net (expense) / revenue</b>								
Governmental activities	(2,731,331)	(3,515,436)	(3,250,637)	(3,763,564)	(3,669,859)	(4,070,912)	(3,799,364)	(3,860,600)
Business-type activities	(1,423)	(170,991)	(296,462)	(298,715)	70,439	30,923	(3,673)	115,464
Total primary government net expense	<u>(2,732,754)</u>	<u>(3,686,427)</u>	<u>(3,547,099)</u>	<u>(4,062,279)</u>	<u>(3,599,420)</u>	<u>(4,039,989)</u>	<u>(3,803,037)</u>	<u>(3,745,136)</u>

Continued next page



Schedule 2  
City of Indian Rocks Beach, Florida

CHANGES IN NET POSITION - Continued

(accrual basis of accounting)  
Last Eight Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
<b>General revenues and other changes in net position</b>								
<b>Governmental activities:</b>								
Property taxes	\$ 1,617,785	\$ 1,728,283	\$ 1,827,453	\$ 2,033,059	\$ 2,084,008	\$ 2,222,434	\$ 2,379,957	\$ 2,535,990
Franchise fees	444,758	424,728	426,621	450,704	490,616	478,634	492,264	527,022
Unrestricted state revenue sharing	103,194	104,570	109,089	113,364	116,410	109,824	121,719	141,490
Half-cent sales tax	252,682	262,547	266,090	283,566	289,884	275,175	319,756	333,778
Local option gas tax	121,204	273,310	88,735	63,331	70,108	58,412	78,552	104,871
Local option sales tax	484,918	512,331	527,477	554,362	586,002	507,737	546,494	638,806
Communications services tax	94,155	92,360	92,468	94,688	88,165	87,329	81,663	83,812
Other taxes	10,200	9,509	9,315	9,029	15,786	10,625	9,308	8,900
Unrestricted investment earnings	10,778	33,875	52,551	74,584	93,095	77,922	21,397	61,806
Miscellaneous revenues	1,128,357	497,357	688,494	105,764	105,003	17,998	91,437	52,822
Transfers in (out)	3,593,940	-	-	501,169	-	-	22,000	-
Extraordinary item - Gain from fire	-	647,926	-	-	-	-	-	-
<b>Total governmental activities</b>	<b>7,861,971</b>	<b>4,586,796</b>	<b>4,088,293</b>	<b>4,283,620</b>	<b>3,939,077</b>	<b>3,846,090</b>	<b>4,164,547</b>	<b>4,489,297</b>
<b>Business-type activities:</b>								
Loss on disposal of assets	(429,273)	-	(49,753)	-	-	(5,844)	-	-
Transfers in (out)	(3,593,940)	-	-	(501,169)	-	-	-	-
<b>Total business-type activities</b>	<b>(4,023,213)</b>	<b>-</b>	<b>(49,753)</b>	<b>(501,169)</b>	<b>-</b>	<b>(5,844)</b>	<b>-</b>	<b>-</b>
<b>Total primary government</b>	<b>3,838,758</b>	<b>4,586,796</b>	<b>4,038,540</b>	<b>3,782,451</b>	<b>3,939,077</b>	<b>3,840,246</b>	<b>4,164,547</b>	<b>4,489,297</b>
<b>Change in net position</b>								
Governmental activities	5,130,640	1,071,360	837,656	520,056	269,218	(224,822)	365,183	628,697
Business-type activities	(4,024,636)	(170,991)	(346,215)	(799,884)	70,439	25,079	(3,673)	115,464
<b>Total change in net position</b>	<b>\$ 1,106,004</b>	<b>\$ 900,369</b>	<b>\$ 491,441</b>	<b>\$ (279,828)</b>	<b>\$ 339,657</b>	<b>\$ (199,743)</b>	<b>\$ 361,510</b>	<b>\$ 744,161</b>

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

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

**Last Eight Fiscal Years**

	2015	2016	2017	2018	2019	2020	2021	2022
<b>General fund</b>								
Nonspendable	\$ 1,116	\$ 810	\$ 23,294	\$ 18,437	\$ 20,948	\$ 18,941	\$ 20,333	\$ 23,804
Committed	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Unassigned	4,004,554	4,276,070	2,627,792	2,959,128	3,399,325	3,446,576	3,833,532	4,395,982
Total general fund	<u>\$ 4,105,670</u>	<u>\$ 4,376,880</u>	<u>\$ 2,751,086</u>	<u>\$ 3,077,565</u>	<u>\$ 3,520,273</u>	<u>\$ 3,565,517</u>	<u>\$ 3,953,865</u>	<u>\$ 4,519,786</u>
<b>All other governmental funds</b>								
Restricted for:								
Impact fee programs	158,984	165,008	15,008	15,008	22,008	25,008	18,008	50,008
Transportation	101,520	184,976	80,279	100,454	57,090	66,202	71,346	86,810
Capital projects	3,294,540	2,090,946	2,879,396	2,226,562	2,339,423	2,011,856	1,953,320	1,948,126
governmental funds	<u>\$ 3,555,044</u>	<u>\$ 2,440,930</u>	<u>\$ 2,974,683</u>	<u>\$ 2,342,024</u>	<u>\$ 2,418,521</u>	<u>\$ 2,103,066</u>	<u>\$ 2,042,674</u>	<u>\$ 2,084,944</u>
Total fund balances	<u>\$ 7,660,714</u>	<u>\$ 6,817,810</u>	<u>\$ 5,725,769</u>	<u>\$ 5,419,589</u>	<u>\$ 5,938,794</u>	<u>\$ 5,668,583</u>	<u>\$ 5,996,539</u>	<u>\$ 6,604,730</u>

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

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

**Last Eight Fiscal Years**

	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>								
Taxes	\$ 2,975,702	\$ 3,103,020	\$ 3,223,319	\$ 3,488,739	\$ 3,612,880	\$ 3,634,553	\$ 3,884,315	\$ 4,183,924
Licenses and permits	350,113	367,010	326,249	404,133	429,584	240,143	60,263	67,043
Impact fees	102,204	200,048	14,840	-	11,689	5,793	23,679	49,255
Intergovernmental revenues	485,383	373,257	490,765	1,488,591	2,214,413	630,826	403,899	418,051
Charges for services	246,349	170,870	269,231	339,999	321,000	297,106	352,559	379,224
Fines	16,853	19,591	16,470	9,044	12,268	19,322	49,916	94,175
Investment income	10,778	33,875	52,551	74,584	93,095	77,922	21,397	61,806
Miscellaneous revenues	1,128,357	199,315	688,494	105,764	105,003	17,998	91,437	52,822
<b>Total revenues</b>	<b>5,315,739</b>	<b>4,466,986</b>	<b>5,081,919</b>	<b>5,910,854</b>	<b>6,799,932</b>	<b>4,923,663</b>	<b>4,887,465</b>	<b>5,306,300</b>
<b>Expenditures</b>								
General government	1,195,972	1,136,139	1,558,605	1,665,874	1,251,296	1,222,949	1,308,750	1,322,584
Public safety	1,238,531	1,169,659	1,261,051	1,351,739	1,370,435	1,493,399	1,225,703	1,264,261
Physical environment	430,132	2,219,425	1,228,399	1,672,159	2,276,288	1,098,841	498,367	436,959
Transportation	234,739	841,480	1,225,056	792,190	645,317	649,725	742,141	893,012
Culture/Recreation	1,181,102	986,578	900,849	1,236,241	737,289	729,060	806,548	781,293
<b>Total expenditures</b>	<b>4,280,476</b>	<b>6,353,281</b>	<b>6,173,960</b>	<b>6,718,203</b>	<b>6,280,625</b>	<b>5,193,974</b>	<b>4,581,509</b>	<b>4,698,109</b>
Excess of revenues over (under) expenditures	1,035,263	(1,886,295)	(1,092,041)	(807,349)	519,307	(270,311)	305,956	608,191
<b>Other financing sources (uses)</b>								
Transfers in	3,593,940	147,000	1,650,000	501,169	-	-	22,000	-
Transfers (out)	-	(147,000)	(1,650,000)	-	-	-	-	-
Extraordinary item - insurance proceeds	-	1,043,390	-	-	-	-	-	-
<b>Total other fin. sources (uses)</b>	<b>3,593,940</b>	<b>1,043,390</b>	<b>-</b>	<b>501,169</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 4,629,203</b>	<b>\$ (842,905)</b>	<b>\$ (1,092,041)</b>	<b>\$ (306,180)</b>	<b>\$ 519,307</b>	<b>\$ (270,311)</b>	<b>\$ 327,956</b>	<b>\$ 608,191</b>
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)*

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Taxable Assessed Value</b>	<b>Annual Percentage Change in Assessed Value</b>	<b>Total Direct Tax Rate (1) (Mills)</b>
2013	\$ 732,458	\$ 7,723	\$ 740,181	-0.8%	2.0000
2014	769,571	7,976	777,547	5.0%	2.0000
2015	827,427	8,021	835,448	7.4%	2.0000
2016	885,051	8,380	893,431	6.9%	2.0000
2017	972,371	8,173	980,544	9.8%	1.9300
2018	1,079,891	10,705	1,090,596	11.2%	1.9300
2019	1,165,836	9,696	1,175,532	7.8%	1.8326
2020	1,246,711	9,051	1,255,762	6.8%	1.8326
2021	1,324,959	9,060	1,334,019	6.2%	1.8326
2022	1,426,193	9,060	1,435,253	7.6%	1.8326

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

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

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

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

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

**Last Ten Fiscal Years**

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

<u>Fiscal Year</u>	<u>City of Indian Rocks Beach</u>	<u>Pinellas County</u>		<u>Other</u>	<u>Total</u>
		<u>Government</u>	<u>School Board</u>		
2013	2.0000	5.0727	8.3020	2.9497	18.3244
2014	2.0000	5.2755	8.0600	3.0044	18.3399
2015	2.0000	5.3377	7.8410	2.9262	18.1049
2016	2.0000	5.3377	7.7700	2.9092	18.0169
2017	1.9300	5.3377	7.3180	2.9106	17.4963
2018	1.9300	5.2755	7.0090	2.9755	17.1900
2019	1.8326	5.2755	6.7270	2.9579	16.7930
2020	1.8326	5.2755	6.5840	2.9425	16.6346
2021	1.8326	5.2755	6.4270	2.9293	16.4644
2022	1.8326	5.2092	6.3250	2.8324	16.1992

**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, 2022			September 30, 2013		
		Taxable	Percent of Total Taxable		Taxable	Percent of Total Taxable	
Condos	CR Clearwater LLC	\$ 12,939,268	0.90%	1	\$ 7,925,896	0.55%	1
Hotel	Gulfcoast Marina LTD	\$ 12,074,404	0.84%	2			
Condos	Orion Beach Development LLC	\$ 6,019,971	0.42%	3	\$ 3,619,045	0.25%	2
Condos	Cameron Cove Resort	\$ 4,664,400	0.32%	4	\$ 3,443,880	0.24%	3
Single Family	Michael Savino	\$ 4,263,238	0.30%	5			
Condos	1900 1st LLC	\$ 4,090,000	0.28%	6			
Rental Units	David Wilkerson	\$ 3,828,818	0.27%	7	\$ 2,636,631	0.18%	6
Single Family	MENHIR Illp	\$ 3,617,600	0.25%	8			
Single Family	34 Gulf LLC	\$ 2,989,684	0.21%	9			
Single Family	O'Carroll, Brendan	\$ 2,979,629	0.21%	10			
Totals		\$ 57,467,012	4.00%		\$ 17,625,452	1.23%	

**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
2013	\$ 1,485,615	\$ 1,433,488	96.5%	\$ -	\$ 1,433,488	96.5%
2014	1,556,018	1,504,390	96.7%	35,271 *	1,539,661	98.9%
2015	1,671,824	1,616,600	96.7%	1,185	1,617,785	96.8%
2016	1,789,711	1,725,711	96.4%	2,572	1,728,283	96.6%
2017	1,892,450	1,827,256	96.6%	197	1,827,453	96.6%
2018	2,108,284	2,031,629	96.4%	1,430	2,033,059	96.4%
2019	2,149,806	2,081,285	96.8%	2,723	2,084,008	96.9%
2020	2,302,883	2,221,964	96.5%	470	2,222,434	96.5%
2021	2,445,210	2,360,414	96.5%	19,543	2,379,957	97.3%
2022	2,630,524	2,506,220	95.3%	29,770	2,535,990	96.4%

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**

<b>Fiscal Year</b>	<b>Governmental Activities Long-term Note Payable</b>	<b>Total Primary Government</b>	<b>Indian Rocks Beach Personal Income</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
2013	\$ -	\$ -	\$ 178,165,251	0.00%	\$ -
2014	-	-	184,280,993	0.00%	-
2015	-	-	193,022,775	0.00%	-
2016	-	-	204,846,626	0.00%	-
2017	-	-	211,126,845	0.00%	-
2018	-	-	238,201,100	0.00%	-
2019	-	-	231,341,536	0.00%	-
2020	-	-	226,602,684	0.00%	-
2021	-	-	207,463,872	0.00%	-
2022	-	-	224,917,682	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, 2022**

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<u><b>Taxing District</b></u>	<u><b>Net General Obligation Outstanding</b></u>	<u><b>Percentage Applicable to City Taxpayers (1)</b></u>	<u><b>Amount Applicable to City Taxpayers</b></u>
Pinellas County School Board	\$ 140,451,849	1.47%	\$ 2,057,789
Pinellas County Government	<u>42,223,679</u>	1.47%	<u>618,628</u>
Total Overlapping Debt	<u><u>\$ 182,675,528</u></u>		<u><u>\$ 2,676,417</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**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Per Capita Personal Income (2)</b>	<b>Personal Income (2)</b>	<b>Unemployment Rate (3)</b>
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%
2020	4,158	54,498	226,602,684	3.1%
2021	3,696	56,132	207,463,872	4.4%
2022	3,719	60,478	224,917,682	4.9%

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

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

**PRINCIPAL EMPLOYERS**

**Current Year and Seven Years Ago**

<u>Employer</u>	<u>September 30, 2022</u>			<u>September 30, 2015</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	192	17.5%	1	148	16.4%	1
Holiday Inn Harbourside	144	13.1%	2	120	13.3%	2
Guppy's on the Beach	72	6.5%	3	66	7.3%	4
PJ's Oyster bar	60	5.5%	4	69	7.7%	3
Slyce	58	5.3%	5	40	4.4%	6
Century 21 Beggins	50	4.5%	6	40	4.4%	6
JD's Restaurant	44	4.0%	7	42	4.7%	5
Keegan's	38	3.5%	8	35	3.9%	8
City of Indian Rocks Beach	24	2.1%	9	30	3.3%	9
Plumlee Realty	20	1.8%	10	24	2.7%	10
<b>Total</b>	<b><u>702</u></b>	<b><u>63.77%</u></b>		<b><u>614</u></b>	<b><u>68.22%</u></b>	

**Schedule 13**

**City of Indian Rocks Beach, Florida**

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

**Last Ten Fiscal Years**

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<b>General Fund</b>										
Administration	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80	3.00
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	4.13	4.00	4.00	4.00	3.60	3.60	1.70	2.00
Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Services	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20	7.20
Sub-total	21.55	21.55	22.05	21.00	21.00	21.00	20.00	17.20	15.70	16.20
<b>Solid Waste Fund</b>	9.00	9.00	8.00	8.00	8.00	8.00	7.50	7.80	7.80	7.80
<b>TOTAL</b>	<u>31.55</u>	<u>31.55</u>	<u>30.05</u>	<u>29.00</u>	<u>29.00</u>	<u>29.00</u>	<u>27.50</u>	<u>25.00</u>	<u>23.50</u>	<u>24.00</u>

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

**OPERATING INDICATORS BY FUNCTION / PROGRAM**

Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b><u>Building Inspections</u></b>										
Building permits issued (a)	706	788	779	846	928	1,024	1,014	540	0 *	0 *
<b><u>Public Works - Streets Division</u></b>										
Streets resurfaced (miles)	0	0	0	0	0	0	0	0	0	0
Streets new surface (miles)	0	0	1	1	1	1	1	1	1	1

(a) Separate permits were issued for each trade

\* Notes - The City contracted with the Pinellas County Building Department for all permitting in 2020

Source: Various City Departments

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

**CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM**

**Last Ten Fiscal Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b><u>Public Safety</u></b>										
Fire stations	1	1	1	1	1	1	1	1	1	1
Police stations	1	1	1	1	1	1	1	1	1	1
<b><u>Parks and Recreation</u></b>										
Park acreage	41	41	41	41	41	41	41	41	41	41
Number of community parks	9	9	9	9	9	9	9	9	9	9
<b><u>Wastewater</u></b>										
Sanitary sewers (miles)	22	22	22	22	22	22	22	22	22	22

Source: Various City Departments.



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, 2022, and have issued our report thereon dated March 29, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

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

### **Report on Compliance and Other Matters**

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

We noted certain matters that we reported to management of the City in a separate letter dated March 29, 2023.

### **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 29, 2023





## 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, 2022. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
March 29, 2023



## 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, 2022, and have issued our report thereon dated March 29, 2023.

### 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 29, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Official Title and Legal Authority

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

### Financial Condition and Management

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

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

**Financial Condition and Management (Continued)**

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

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

**Additional Matters**

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

**Purpose of this Letter**

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

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
March 29, 2023

**AGENDA ITEM NO. 6A**

**QUASI-JUDICIAL PROCEEDING**

**BOA CASE NO. 2023-03  
2011-1st STREET**



**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 existing residence was built in 1972 and maintains the 25 foot front setback on 1<sup>st</sup> Street even though house faces 21<sup>st</sup> Avenue.*

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

*The applicant did not create any special conditions or circumstances.*

c. Granting the variance will not confer on the applicant any special privilege that is denied by subpart B to other lands, structures or buildings in the same zoning district.

*Granting the variance would confer special privileges to the applicant.*

d. Literal interpretation of the provisions of subpart B would deprive other properties in the same zoning district under the terms of subpart B and would work unnecessary and undue hardship upon the applicant.

*The approval of this variance request would not deprive other owners of use and enjoyment of their properties.*

e. The variance granted is the minimum variance that will make possible the reasonable use of the land, structure or building; and

*This is the minimum variance to allow the owner to construct the pool as proposed.*

f. The granting of the variance will be in harmony with the general intent and purpose of subpart B, and such variance will not be injurious to the area involved or be otherwise detrimental to the public welfare.

*Granting the variance will not be in harmony with the general intent and purpose of subpart B.*

**NOTICE:** A public notice was mailed by first class mail to property owners within 150 feet in any direction of the subject property and posted on subject property on March 27, 2023, (Sec. 2-149 of the Code of Ordinances.)

**LEGAL NOTICE:** A legal notice was published in the March 29 2023-Edition, of the St. Pete Times Section of the Tampa Bay Times. For a public hearing that has been scheduled for April 11, 2023, for BOA Case No. 2023-03.

**CORRESPONDENCE:** Two letters of objection were submitted and a letter of objection signed by numerous surrounding property owners.

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

**MOTION:**

I move to **APPROVE/DENY** BOA CASE NO. 2023-03 –2011 1st Street. Variance request from Sec. 110-344 (4), of the Code of Ordinance, to allow for a pool to encroach 16 feet into the 25 feet front yard setback resulting in a total front yard setback of 9 feet to allow for a new pool for property located at 2011 1st Street, Indian Rocks Beach, Florida, and legally described as Lot 1, Block 54, Indian Beach Re-Revised, as recorded in Plat Book 5, Page 67, of the Public Records of Pinellas County, Florida.

**MINUTES — MARCH 21, 2023  
CITY OF INDIAN ROCKS BEACH  
BOARD OF ADJUSTMENTS AND APPEALS**

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The Regular Meeting of the Indian Rocks Beach Board of Adjustments and Appeals was held on **TUESDAY, MARCH 21, 2023**, at 6:00 p.m., in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida.

1. **CALL TO ORDER.** Chair DeVore called the meeting to order at 6:00 p.m.

2. **ROLL CALL:**

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

**OTHERS PRESENT:** City Attorney Randy Mora, B.C.S. and Planning Consultant Hetty C. Harmon, AICP.

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

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

3. **APPROVAL OF MINUTES: February 21, 2023**

***MOTION MADE BY MEMBER LABADIE, SECONDED BY VICE CHAIR WATT, TO APPROVE THE FEBRUARY 21, 2023 BOARD OF ADJUSTMENTS AND APPEALS MINUTES AS SUBMITTED. UNANIMOUS APPROVAL BY ACCLAMATION.***

4. **BOA CASE NO. 2023-03 — 2011-1ST STREET**

**Owner/Applicant:**

**OCF Beach LLC**

**Subject Location:**

**2011-1st Street, Indian Rocks Beach,  
Florida**

**Legal Description:**

**Lot 16, Block 54, Indian Beach Re-  
Revised, as recorded in Plat Book 5,**



Page 67, of the Public Records of Pinellas County, Florida.

**Parcel #:**

**Parcel #01-30-14-42030-054-0010.**

**Variance Request:**

Variance request from Sec. 110-344 (4), of the Code of Ordinance, to allow for a pool to encroach 16 feet into the 25 feet front yard setback resulting in a total front yard setback of 9 feet to allow for a new pool.

*[Beginning of staff report.]*

**SUBJECT: BOA CASE NO. 2023-03 –2011-1ST STREET**

Variance request from Sec. 110-344 (4) of the Code of Ordinance to allow for a pool to encroach 16 feet into the 25 feet front yard setback resulting in a total front yard setback of 9 feet to allow for a new pool for property located at 2011-1st Street, Indian Rocks Beach, Florida, and legally described as Lot 1, Block 54, Indian Beach Re-Revised, as recorded in Plat Book 5, Page 67, of the Public Records of Pinellas County, Florida. Parcel # 01-30-14-42030-054-0010.

**OWNER:**

**OCF BEACH LLC**

**PROPERTY LOCATION:**

**2011-1st Street**

**ZONING:**

**RM-1 Medium-Density Residential**

<b>Direction</b>	<b>Existing Use</b>	<b>Zoning Category</b>
North	Residential	RM-1
East	Residential	RM-1
South	Residential	RM-1
West	Residential	RM-2

**BACKGROUND:**

The applicant is requesting a variance for pool to encroach 16 feet into the 25-foot front yard setback for two-family residence.

This house's address is 2011-1st Street but the house actually faces 21st Avenue. The required front yard setback of 25 feet is on the 1st Street side. They are requesting to locate the pool in the front yard setback along 1st Street even though it appears as the side yard of the dwelling.

This property is registered with the city as a vacation rental.

**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 existing residence was built in 1972 and maintains the 25-foot front setback on 1st Street even though house faces 21st Avenue.*
- b. The special conditions and circumstances do not result from the actions of the applicant. *The applicant did not create any special conditions or circumstances.*
- c. Granting the variance will not confer on the applicant any special privilege that is denied by subpart B to other lands, structures or buildings in the same zoning district. *Granting the variance would confer special privileges to the applicant.*
- d. Literal interpretation of the provisions of subpart B would deprive other properties in the same zoning district under the terms of subpart B and would work unnecessary and undue hardship upon

the applicant. *The approval of this variance request would not deprive other owners of use and enjoyment of their properties.*

- e. The variance granted is the minimum variance that will make possible the reasonable use of the land, structure or building. *This is the minimum variance to allow the owner to construct the pool as proposed.*
- f. The granting of the variance will be in harmony with the general intent and purpose of subpart B, and such variance will not be injurious to the area involved or be otherwise detrimental to the public welfare. *Granting the variance will not be in harmony with the general intent and purpose of subpart B.*

**NOTICE:** A public notice was mailed by first class mail to property owners within 150 feet in any direction of the subject property and posted on subject property on March 6, 2023, (Sec. 2-149 of the Code of Ordinances.)

**CORRESPONDENCE:** Correspondence was received objecting to the variance.

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

*[End of staff report.]*

City Attorney Mora read Agenda Item No. 4, BOA Case No. 2023-03, 2011-1st Street, by title only.

City Attorney Mora stated the variance application before the board is a quasi-judicial matter.

City Attorney Mora asked if any member had conducted any ex-parte communications with the applicant or their agent in advance of this evening. All members responded negatively.

City Attorney Mora asked if any member had conducted any site visit for the purpose of evaluating the application before them. All members responded negatively.

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

Planning Consultant Harmon stated the applicant is requesting a variance request from Code Section 110-344(4) to encroach 16 feet into the 25-foot front yard setback to build a pool on the property located at 2011-1st Street.

Planning Consultant Harmon presented a PowerPoint Presentation depicting aerial views of the property, a survey, a site plan, the proposed pool plan, and site photos.

Planning Consultant Harmon explained the variance while presenting the PowerPoint Presentation. She stated the house is on a corner lot at 1st Street and 21st Avenue. The dwelling is a duplex with two driveways out front.

Planning Consultant Harmon explained that 1st Street is considered the front yard with a required setback of 25 feet, and 21st Avenue is considered the side yard with a required setback of 7 feet. The house does face 21st Avenue. The applicant is requesting to locate the pool in the front yard along 1st Street even though it appears as the side yard of the dwelling. The water's edge would be 9 feet from 1<sup>st</sup> Street the property line. The pool would be 25 feet from 21st Avenue but 9 feet from 1st Street.

Planning Consultant Harmon stated staff recommended denial since the pool would encroach into the front setback.

Chair DeVore questioned the power box and asked if a utility easement existed.

Planning Consultant Harmon stated she thinks that box is between the lot line and the street.

Vice Chair Watt asked as a point of clarity what is the side considered on 21st Avenue. Is 21st Avenue considered the side or the front of the house?

Planning Consultant Harmon stated 21st Avenue is actually the front of the house. It is where the front doors and driveways are. It is where people gain access to the house.

Vice Chair Watt stated that usually the setbacks on most corner lots he has been involved with are usually 25 feet from both directions.

Planning Consultant Harmon responded no — just one or the other.

Vice Chair Watt stated in this case; it is off 1st Street.

Vice Chair Watt clarified that this is a request for an encroachment of 16 feet into the required 25-foot front yard setback, leaving a front yard setback of 9 feet.

Planning Consultant Harmon responded affirmatively.

**Shawn Lee, OCF Beach LLC, 2011-1st Street**, the applicant, stated this duplex is his vacation home, and he does come down 25% of his time. He loves Indian Rocks Beach, and it is his second home. When he purchased the property, it was overgrown and an eyesore for the neighborhood. Since then, he has put his heart and soul into making it someplace where he would want to stay.

Mr. Lee stated he requested this variance because the city code says the narrowest portion of a corner lot was automatically the front yard. When the duplex was built, the front yard was actually the side yard. The side yard (21st Avenue) is where a person gains entry — where the front door and driveways are. There are no doors or driveways in the front of the house (1st Street).

Mr. Lee stated if the front yard (21st Avenue) were the actual front yard of the house, he would be within the 7-foot side setbacks and 25-foot front setback. That is why he is asking for the variance.

Mr. Lee stated Planning Consultant Harmon stated a pool could be built between his two driveways, but it would only be 5 feet. However, legally if he had the space, he could put the pool on 21st Avenue, and that would actually be a nuisance because it would be in the front yard. He was able to find three

other properties that have the exact same layouts. They all requested variances and were approved — 2313-1st Street, 124-13th Avenue, and 2508 Bay Boulevard.

Mr. Lee stated that on 1st Street, many of these lots were shaped with the working end, not on the legal front side. If the board looks at the street views for his corner, all the houses that face 1st Street have side entry off 21st Avenue. This is just a quirk in the way the structures are laid out.

Mr. Lee asked the board to look at the hardship granted by this lot's unique shape/layout.

Vice Chair Watt asked about the other side.

Mr. Lee responded there was nothing on that side, and they looked at it. However, there is an unimproved city alley, and there are only 14.8 feet from the property line, leaving 4.48 feet for a pool.

Chair DeVore opened the public comment portion.

**Darinka Konjanovski, 2005-1st Street**, stated she owns a duplex property directly behind Mr. Lee's that she rents year-round. However, she has received several complaints from her tenants because of the noise generated by Mr. Lee's short-term renters. She stated her tenants are woken up in the middle of the night because of the noise, and they have called the sheriff's office, and she is afraid that she would lose her long-term tenants because of the noise, etc. She stated it is already noisy, and a pool would generate more noise.

**Carol McGlaughlin, 115-21st Avenue**, stated her home is directly across 1<sup>st</sup> Street from the subject duplex. Ms. McGlaughlin read the following letter into the record:

*"We are property owners and/or full-time residents living on 1<sup>st</sup> Street. Some of us of have been here for 40-50 years. We moved to this community to enjoy the quiet peaceful atmosphere and to live in harmony with our neighbors. There is a growing trend in our community of properties that seem to be materializing on a regular basis.*

*These issues affect the permanent residents in real time. 2011-1st Street was recently converted to a short-term. It has been a long-term rental since 1972. Long-term tenants at 2005, property next door, have complained about noise issues and have even witnesses a physical altercations requiring law enforcement to intervene.*

*We are concerned with an application for a variance and the eventual installation of a pool. Additional noise issues will threaten the livability for the surrounding permanent residents.*

*The current owner bought the property knowing the orientation of the building made it impossible to add a pool.*

*The basis for the owner's appeal is the desire to maximize the value and profits of the newly acquired property. Does the new owner have a right to increase his profitability running a business at the expense of the neighbor's right to quiet comfort? A financial increase on a return of an investment does not constitute or equal a hardship.*

*If this variance is approved, it will set a precedent. It will open the floodgates for variance applicants that will encroach into all setback lines.*

*Setback lines are like fences. They make good neighbors.*

*For these reasons, we object to the approval of a variance for 2011-1st Street.*

*Melissa Page, 108-20<sup>th</sup> Avenue, #A  
Jim Poehlman, 108-20th Avenue, #B  
Darinki Darinka, 2005-1st Street  
Scott Franz, 2025-1st Street, #1  
Phil Thompson, 2005-1st Street, #1  
Milica Fosif, 2005-1st Street, #3"  
Robert Page, 1080-20th Avenue  
Fred Woody, 204-21st Avenue  
Carol McGlaughlin, 115-21st Avenue  
Diane Rath, 2117-1st Street  
Patsy Sullivan, 401 Harbor Drive North  
Sue Taylor, 1215 Bayshore Boulevard"*

Chair Devore closed the public comment portion.

Planning Consultant Harmon stated there are two hot tubs in the screen porches on the back of the duplexes that are not on the site plan, which were installed about a year ago.

Member Campbell stated the applicant said the remaining portion between his property line and the street combined with the 9 feet left of his property would give him 25 feet. He asked if that was correct and who actually owned that wide stripe of land.

Planning Consultant Harmon stated that it is city right-of-way, usually used for stormwater, sewage, utility lines, etc. She noted that it is not part of the applicant's property. She stated there is always a right-of-way for utilities, mainly in front of houses.

Member Campbell stated he understood that. But he owns the easement in front of his house, which has a utility easement.

Planning Consultant Harmon stated there is a utility easement in the unimproved alley for power poles.

Mr. Lee stated that short-term rentals are a hot button for the city. There is a different venue for that, and he will abide by whatever the city commission does. This is the first he has heard about noise issues regarding his property. He has left his number with several of his neighbors, and he does not have a problem receiving calls in the middle of the night to handle issues arising from his property.

Vice Mayor Watt stated there are unique properties in that city area. Unfortunately, people buy these properties with certain restrictions, and it is a big ask on a front/side yard that becomes the front yard of other neighbors.

Chair DeVore stated 16 feet is a big front yard variance request, and he does not see a hardship.



Member Labadie stated that granting a pool to the front yard would devalue the neighbors' property because when it comes time to sell, who would buy a property with a lot of noise going on that close to their house? He does not encourage people to do things that would hurt their neighbors.

**MOTION MADE BY MEMBER LABADIE, SECONDED BY MEMBER VICE CHAIR WATT, TO RECOMMEND TO THE CITY COMMISSION DENIAL OF BOA CASE NO. 2023-03 — 2011-1ST STREET. A VARIANCE REQUEST FROM SEC. 110-344 (4) OF THE CODE OF ORDINANCE TO ALLOW FOR A POOL TO ENCROACH 16 FEET INTO THE 25 FEET FRONT YARD SETBACK RESULTING IN A TOTAL FRONT YARD SETBACK OF 9 FEET, FOR PROPERTY LOCATED AT 2011-1ST STREET, INDIAN ROCKS BEACH, FLORIDA, AND LEGALLY DESCRIBED AS LOT 1, BLOCK 54, INDIAN BEACH RE-REVISED, AS RECORDED IN PLAT BOOK 5, PAGE 67, OF THE PUBLIC RECORDS OF PINELLAS COUNTY, FLORIDA.**

**AYES: CAMPBELL, LABADIE, WATT, DEVORE**

**NAYS: NONE**

**ABSENT: ALVAREZ, O'DONNELL**

**MOTION TO RECOMMEND DENIAL TO THE CITY COMMISSION APPROVED UNANIMOUSLY.**

**5. OTHER BUSINESS.**

There will be no meeting in April.

**6. ADJOURNMENT.**

**MOTION MADE BY MEMBER LABADIE, SECONDED BY VICE MAYOR WATT, TO ADJOURN THE MEETING AT 6:38 P.M. UNANIMOUS APPROVAL BY ACCLAMATION.**

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Date Approved

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Stewart DeVore, Chair



**2011 1st Street  
BOA CASE NO. 2023-03**



**BOA CASE NO. 2023-03 –2011 1st Street**  
**Variance request from Sec. 110-344 (4), of the Code of Ordinance,**  
**to allow for a pool to encroach 16 feet into the 25 feet front yard**  
**setback resulting in a total front yard setback of 9 feet to allow for**  
**a new pool for property located at 2011 1st Street, Indian Rocks**  
**Beach, Florida, and legally described as Lot 1, Block 54, Indian**  
**Beach Re-Revised, as recorded in Plat Book 5, Page 67, of the**  
**Public Records of Pinellas County, Florida.**



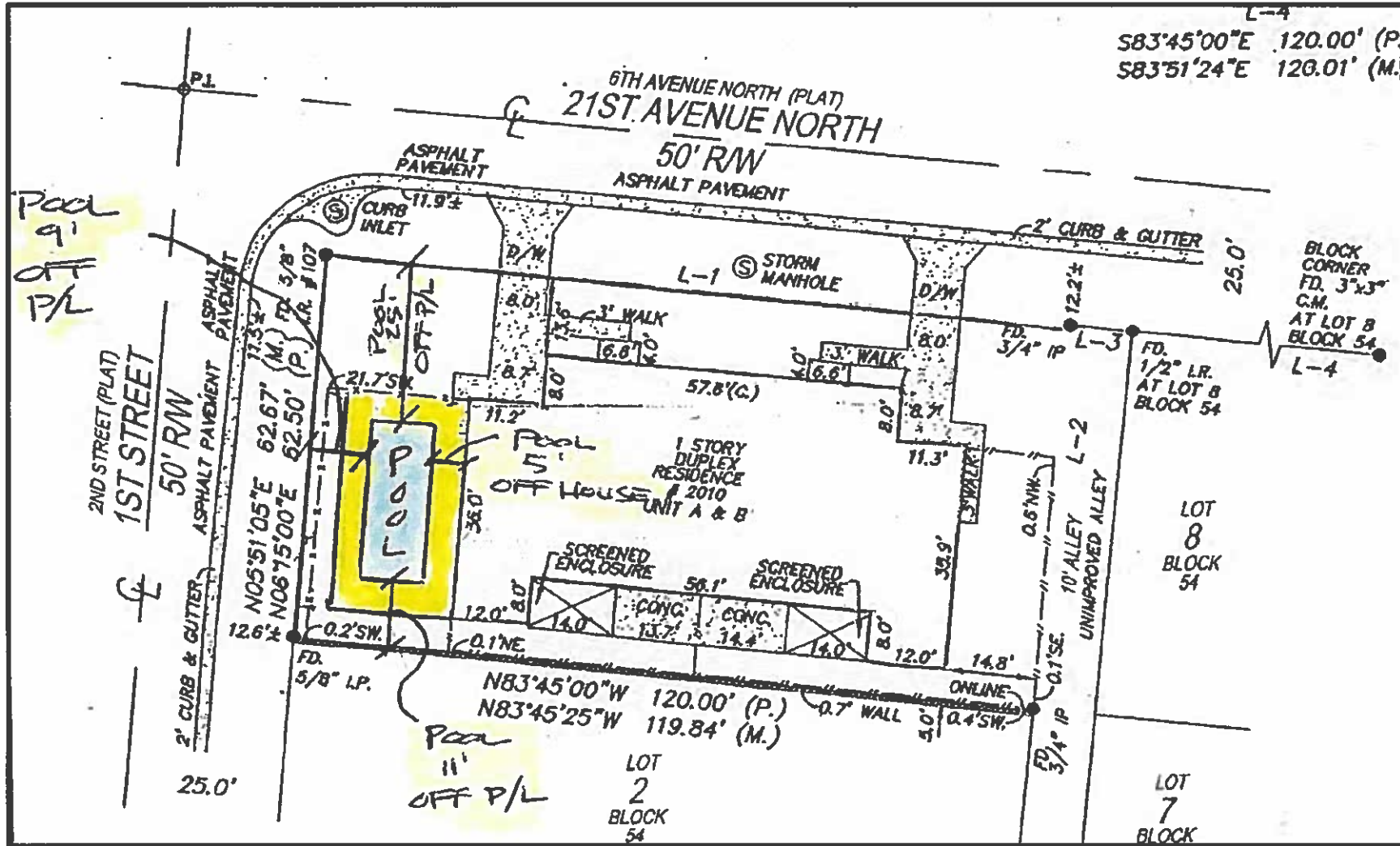
# 2011 1<sup>st</sup> Street



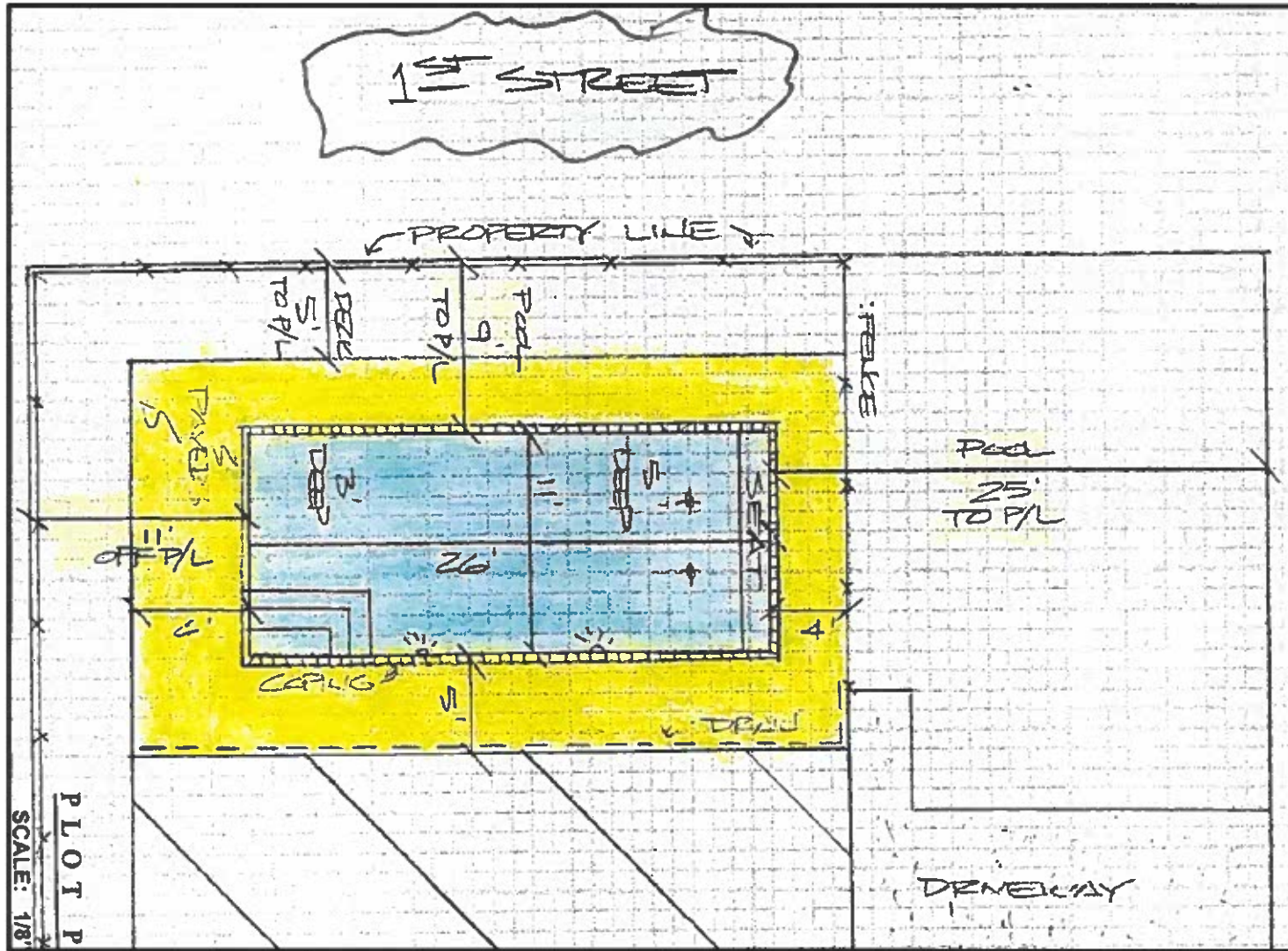




# Proposed Pool Plan



# Proposed Pool Plan





# Looking South on 1<sup>st</sup> Street



# Front Yard



# Front Yard



# Looking North on 1<sup>st</sup> Street





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

Library  
727/596-1822

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

**NOTICE OF PUBLIC MEETING  
THE CITY OF INDIAN ROCKS BEACH — CITY COMMISSION MEETING  
TUESDAY, APRIL 11, 2023 @ 6:00 P.M.  
1507 BAY PALM BOULEVARD, INDIAN ROCKS BEACH, FLORIDA 33785**

The City Commission of the City of Indian Rocks Beach, Pinellas County, Florida, will conduct a public hearing during its regular scheduled meeting on **TUESDAY, APRIL 11, 2023**, which meeting convenes at 6:00 p.m., or as soon as thereafter, in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida, on **BOA CASE NO. 2023-03**.

**YOU ARE HEREBY NOTIFIED** as a property owner of land within 150 feet of the property located at **2011-1ST STREET, INDIAN ROCKS BEACH, FLORIDA**, and legally described as Lot 16, Block 54, Indian Beach Re-Revised, as recorded in Plat Book 5, Page 67, of the Public Records of Pinellas County, Florida. Parcel #01-30-14-42030-054-0010.

**Variance request from Sec. 110-344 (4), of the Code of Ordinance, to allow for a pool to encroach 16 feet into the 25 feet front yard setback resulting in a total front yard setback of 9 feet to allow for a new pool.**

**FOR FURTHER INFORMATION REGARDING THIS REQUEST, PLEASE CONTACT PLANNING CONSULTANT HETTY C. HARMON AT 863/646-4771, EXT. 211 OR E-MAIL: [hharmon@irbcity.com](mailto:hharmon@irbcity.com)**

If you desire to either support or object to the referenced variance, you may appear at the Indian Rocks Beach Board of Adjustments and Appeals Meeting on said date, or submit in writing your support or objections to Deanne B. O'Reilly, City Clerk, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida, 33785, or e-mail: [doreilly@irbcity.com](mailto:doreilly@irbcity.com). All correspondence must be received by the City Clerk no later than **TUESDAY, APRIL 11, 2023, by 2:00 P.M.** The City will make such records available during normal business hours, Monday through Friday, 8:00 a.m. to 4:00 p.m., to any interested person at his or her request and expense.

If any person desires to appeal a decision made with respect to this request, such person will need a record of the proceedings and for such purposes, they 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 Section 286.0105, Florida Statutes. Verbatim transcripts are not furnished by the City of Indian Rocks Beach and should one be desired, arrangements (i.e. court reporter) should be made in advance by the interested party.

In accordance with Section 286.26, Florida Statutes, persons with a disability requiring reasonable accommodations in order to participate in this meeting should contact the City Clerk's Office with your request by telephone (727/595-2517) or email: [doreilly@irbcity.com](mailto:doreilly@irbcity.com) no later than seven (7) business days prior to the proceeding.

Notice was mailed by first class mail to the property owners within 150 feet in any direction of the subject property and posted on subject property on March 27, 2023. (Sec. 2-149 of the Code of Ordinances.)

/dor

## O'Reilly, Deanne

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**From:** Fred Woody <fnwoody@gmail.com>  
**Sent:** Wednesday, March 15, 2023 6:23 PM  
**To:** O'Reilly, Deanne  
**Subject:** Variance request 2011 21st Avenue

This is written to express my opposition to the variance requested by the owner of 2011 21st Avenue. My residence is directly across 21st Avenue from the subject property. I have been a full time resident since 2017. The reason for my objection is as follows. There have been occasions where I have observed as many as ten(10) overnight guests staying in each of the two units. If my information is accurate, each of these units contains two bedrooms.

Even if there are only six(6) guests per unit, that leaves the potential of twelve(12) guests utilizing the proposed pool at any one time. Obviously, the level of noise that would produce is quite concerning, and at a minimum, disruptive to the peace and quiet of those of us who live nearby. Approval of this variance would create a far greater hardship on those of us who make our homes here just so a vacation property owner can raise his rental rates in my opinion.

I ask that you please vote no on this request. Thank you, and if you would, pass along my comments as you see appropriate.

Fred Woody  
204 21st Avenue  
IRB



**OBJECTION TO SETBACK VARIANCE REQUESTED BY 2011 1ST. ST. IRB, FL**

**We are property owners and/or full time residents living on 1<sup>st</sup>. Street. Some of us of have been here for 40-50 years. We moved to this community to enjoy the quiet peaceful atmosphere and to live in harmony with our neighbors. There is a growing trend in our community of properties being converted to short term rentals. This has resulted in new problems that seem to be materializing on a regular basis.**

**These issues affect the permanent residents in real time. 2011 1<sup>st</sup>. was recently converted to a short term rental. It has been a long term rental since 1972. Long term tenants at 2005 -next door- have complained about noise issues and have even witnessed a physical altercation requiring law enforcement to intervene.**

**We are concerned with an application for a variance and the eventual installation of a pool. Additional noise issues will threaten the livability for the surrounding permanent residents.**

**The current owner bought the property knowing that the orientation of the building made it impossible to add a pool.**

**The basis for the owner's appeal is the desire to maximize the value and profits of the newly acquired property. Does the new owner have a right to increase his profitability running a business at the expense of the neighbor's right to quiet comfort? A FINANCIAL INCREASE ON A RETURN OF AN INVESTMENT DOES NOT CONSTITUTE OR EQUAL A HARDSHIP.**

**If this variance is approved, it will set a precipitant. It will open the floodgates for variance applications that will encroach into all set back lines.**

**Set back lines are like fences. They make good neighbors.**

**For these reasons we object to the approval of a variance for 2011 1<sup>st</sup>. Street, Indian Rocks Beach, FL.**

WE ARE CONCERNED NEIGHBORS OF 2011 FIRST STREET, INDIAN ROCKS BEACH, FL  
WHO ARE OPPOSED TO A VARIANCE BEING GRANTED TO THE PROPERTY LOCATED AT  
2011 ST. STREET, INDIAN ROCKS BEACH, FL

Robert Page - 108A 20TH AVENUE IRB, FL 33785

~~Robert Page~~ - JIM BOEHLMAN - 108B 20TH AVE #B, IRB 33785

Dezinka Kenjanciski 2005 1ST ST IRB 33785

3RD ST FRANZ 2005 1ST ST #2, IRB, 33785

PHIL THOMPSON 2005 1ST ST #1, IRB, 33785

Milica Josif 2005<sup>#3</sup> 1ST ST. 3 33785

Robert Page - 108B 20TH AVENUE IRB, FL 33785

Shirley Woody - 204 21ST Avenue, IRB, FL 33785

Carol McLaughlin 115-21st IRB

Sue Taylor 1215 Bayshore Blvd. IRB

Diane Ratty - 2117 1ST ST IRB

~~Diane Ratty~~ 2117 1ST ST IRB

Patsy Sullivan 401 Harbor N IRB



**APPLICATION FOR VARIANCE**

**CITY OF INDIAN ROCKS BEACH PLANNING AND ZONING**

Enquiries City Hall: 727.595.2517 or Hetty Harmon: 863.646.4771 x211 Email: hharmon@irbcity.com  
Address: 1507 Bay Palm Boulevard, Indian Rocks Beach, FL 33785

For Office Use Only

Application No.

Date Received

**APPLICANT**

Name:

OCF Beach LLC

Address:

27615 US Hwy 27 109-260

City:

Leesburg, FL

Zip Code:

34748

Tel:

Fax:

Mobile:

352-815-8778

Email:

ocfbeach@gmail.com

**AGENT/REPRESENTATIVE**

Name:

Shawn Lee

Company:

OCF Beach LLC

Address:

City:

Zip Code:

Tel:

Fax:

Mobile:

Email:

**SITE DETAILS**

Address:

2011 1st St

Parcel ID:

01-30-14-42030-054-0010

City:

Indian Rocks Beach

Zip Code:

33785

Legal Description:

Indian Beach Re-Revised Blk 54, Lot 1

Zoning:

RM-1

Future Land Use:

Size:

63x120

**SITE DETAILS CONTINUED...**

Does applicant own any property contiguous to the subject property?  Yes  No

If yes, provide address and legal description:

Have previous applications been filed for this property?  Yes  No

If yes, describe:

Has a certificate of occupancy or completion been refused?  Yes  No

If yes, describe:

Does any other person have ownership or interest in the property?  Yes  No

If yes, is ownership or interest contingent or absolute:

Is there an existing contract for sale on the property?  Yes  No

If yes, list all parties on the contract:

Is contract conditional or absolute?  Conditional  Absolute

Are there options to purchase?  Yes  No

**VARIANCE REQUEST**

<b><u>Regulation</u></b>	<b><u>Required</u></b>	<b><u>Proposed</u></b>	<b><u>Total Requested</u></b>
Gulf-front setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bay-front setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Alley setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>

**VARIANCE REQUEST CONTINUED...**

<b>Regulation</b>	<b>Required</b>	<b>Proposed</b>	<b>Total Requested</b>
Rear-no alley setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rear-north/south street (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street-front setback (feet):	25ft	9ft	16ft
Side-one/both setback (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Minimum green space (%):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Habitable stories (#):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Minimum lot size (sq. ft.):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Building height (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Off-street parking (spaces):	<input type="text"/>	<input type="text"/>	<input type="text"/>
ISR (%):	<input type="text"/>	<input type="text"/>	<input type="text"/>
FAR (%):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dock length (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dock width (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signage (#):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Accessory structure (sq. ft.):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Accessory structure height (feet):	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lot size (sq. ft.):	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other:

Pool in front yard, Fence change from chain link to new fence that meets code and add landscaping for privacy (not to block sight triangle)

What is the proposed use of the property?

Residential Duplex

## **HARDSHIP**

A variance is granted on the basis of evidence being presented that justifies an undue and unnecessary hardship upon the applicant; a hardship that prevents reasonable use of the property. The following criteria, set forth in Code Section 2-152, Variances, will be used to evaluate the request for variance in order to determine if a hardship is present and if the variance will impact the overall public welfare.

Special conditions and circumstances exist which are peculiar to the land, structure or building involved and which are not applicable to other lands, structures or buildings in the same zoning district:

The property has exposure on two sides however the legal "front" of this property is 2011 1st St. This is due to an old resolution that states the front yard is the narrowest part of the property. The property functions with the driveway and entrance being on the longest side which is 21st Ave. The side and rear yards are not large enough for a pool. The technicality of the 25 foot setback would not allow for construction of a pool even though there is enough land and is the most appropriate location for a pool.

Special conditions and circumstances do not result from the actions of the applicant:

The house was built with this orientation in 1972 by the original owner in compliance of the old resolution stating that the front yard is the narrowest part of the property. We recently purchased the property in 2021 and did not create this hardship.

Granting this variance will not confer on the applicant any special privilege that is denied by the chapter to other lands, structures or buildings in the same zoning district:

Swimming pools are an allowable accessory use in this zoning district. Many homes in this neighborhood and district have swimming pools.

The literal interpretation of the provisions of Subpart B, Code Sections 78 through 110, would deprive other properties in the same zoning district under the terms of Subpart B and would work unnecessary and undue hardship upon the applicant:

Corner lots share this hardship due to the old resolution and literal interpretation would deprive other corner lots the ability to put in a pool, as well as an undue hardship on the applicant. Similar applicants with corner lots have been approved. 2313 1st St (1997) and 124 13th Ave (2020) are two examples.

**HARDSHIP CONTINUED...**

The variance granted is the minimum that will make possible the reasonable use of the land, structure or building:

2313 1st was granted a 20 ft variance, we're only asking for 16ft and a front yard swimming pool. This would allow a 11' wide pool which is skinny, and 5ft between the house and pool for a walkway. Total distance from the pool to the street curb is 21.6 ft. The proposed pool is smaller than the average pool and a pool makes reasonable use of the land.

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:

This is the most uninjurious location to the area because that location is the most appropriate on the side of the house where it can be fenced and landscaped for privacy and safety. Pools in general are desirable amenities and desired by many homeowners, as evidenced by the numerous pools on our street. Denying variances for corner lots solely due to orientation would be injurious to many property owners.

I (we) believe the Board of Adjustment and Appeals and the City Commission should grant this application because:

There isn't room to put a pool in the legal side or rear yards. It is not possible to reorient the property to front 21st Ave so that the proposed location could be our side yard. This variance is only needed because of the old resolution deeming the narrowest portion our front yard, otherwise we could meet all setbacks as a side yard. Our house functions as facing 21st Ave and a pool on 1st fits the character and setbacks of other pool homes facing 21st. This is an issue facing other corner lot owners. Prior granted variances did not cause a nuisance or create an undesirable situation.

**CERTIFICATION**

Date: 2/2/23

I hereby certify that I have read and understand the contents of this application, and that this application together with supplemental data and information, is a true representation of the facts related to the request; that this application is filed with my approval, as owner, evidenced by my signature appearing below.

It is hereby acknowledged that the filing of this application does not constitute automatic approval of the request. Further, if the request is approved, I will obtain all necessary permits and comply with all applicable orders, codes, conditions and regulations pertaining to the use of the property.

I hereby grant authorization to any city official to inspect, as reasonable times, the site of the request.

Before me this date personally appeared:

Name: Shahan Lee

Signature: [Handwritten Signature]

Personally known/Form of Identification FLDL

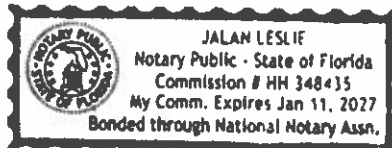
Who, being first duly sworn, deposes and attests that the above is a true and correct certification.

Sworn to and subscribed before me this: Day: 2 Month: February, 20 23

Notary Public State of Florida at Large: [Handwritten Signature] 02/02/23

Notary Public Commission Expiration: 01/11/27

State of Florida  
County: Pineellas  
Lake



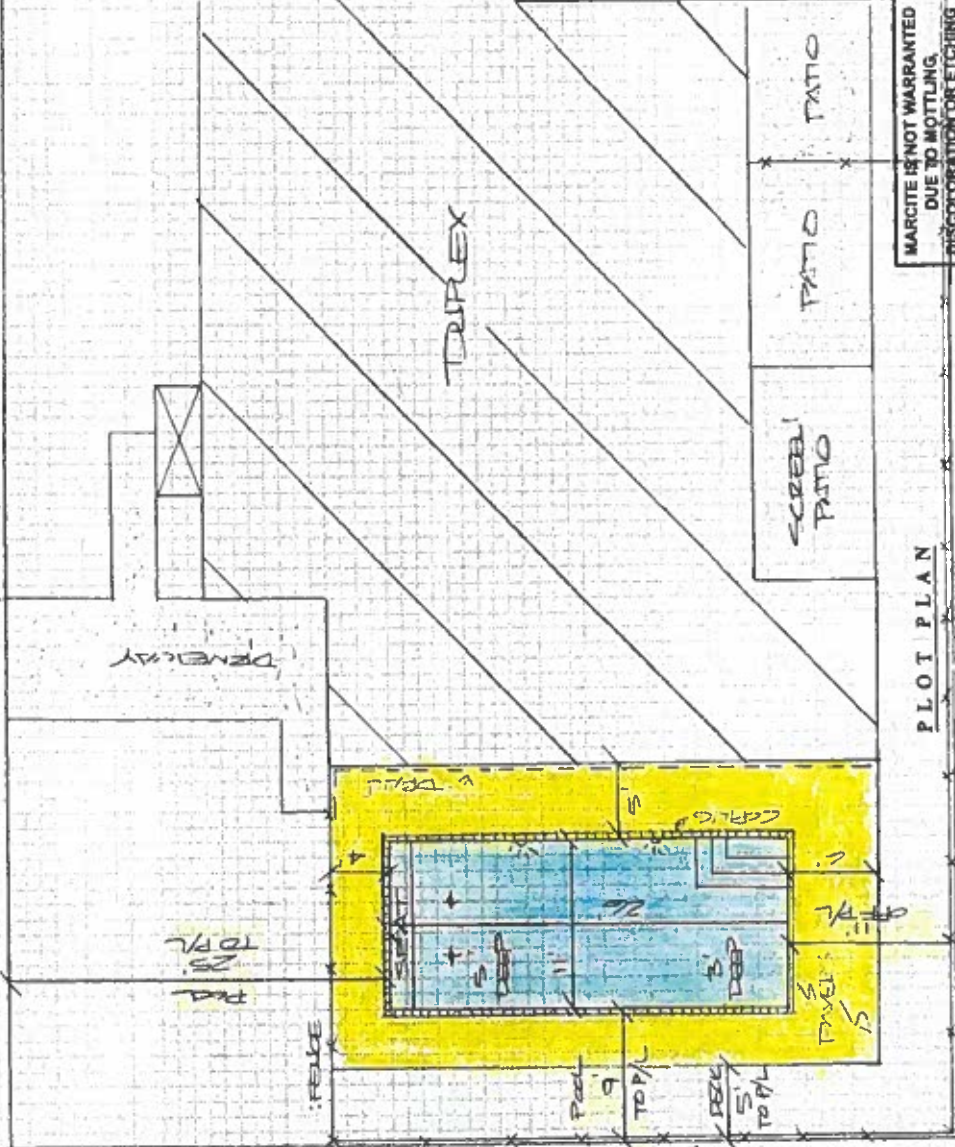
APPLICATIONS FILED BY CORPORATIONS MUST BEAR THE SEAL OF THE CORPORATION OVER THE SIGNATURE OF AN OFFICER AUTHORIZED TO ACT ON BEHALF OF THE CORPORATION.

↑ NORTH

21ST AVENUE NORTH

PROPERTY LINE

1ST STREET



POOL SIZE 11' x 26' x 5' CAPACITY 3000 GALLONS

POOL DEPTH 5' TO 5' COLOR SEE PREPARED

TILE DECKING: POUR & TOP DECKING: TOP ONLY PUMP

FILTER POOL CLEANER

CHEMICAL SYSTEM TIME CLOCK (S)

POOL LIGHT

ELECTRICAL HOOK-UP SEAT AT STEPS

SWIM-OUT DRAIN-AWAY

THERAPY JETS RETURN INLETS SKIMMER

MANUAL CLEANING EQUIPMENT YES TEST KIT YES

HEATER FOR POOL SIZE

THERAPY SPA SIZE SPA LIGHT

SPA JETS JET PUMP SIZE

HEATER FOR SPA SIZE

RAISED SPA BEAM BEAM WIDTH

TOP OF BEAM BACK OF BEAM

SCREEN ENCLOSURE



727-593-9330  
P.O. Box 309 • Indian Rocks Beach, FL 33785

NAME: SILVIA LEE

ADDRESS: 2011 1ST STREET

CITY: INDIAN ROCKS FL ZIP CODE: 33785

HOME PHONE: 528-5-878 OTHER PHONE: \_\_\_\_\_

LOT: \_\_\_\_\_ BLOCK: \_\_\_\_\_ SUB: \_\_\_\_\_

MARCIITE IS NOT WARRANTED  
DUE TO MOTTLING,  
DISCOLORATION OR ETCHING

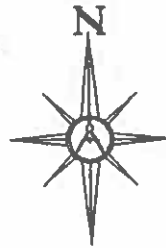
PLOT PLAN

SCALE: 1/8" = 10'

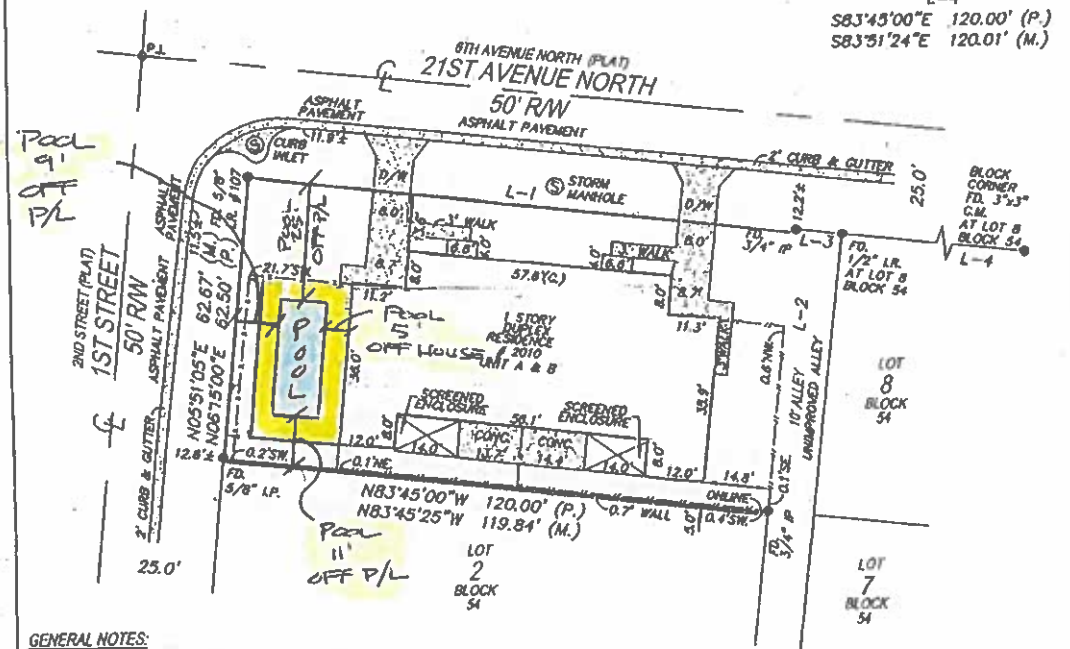
**Legal Description:**  
 Lot 1, Block 54, Re- Revised Map of Indian Beach, according to the map or plat thereof, as recorded in Plat Book 5, Page(s) 6, of the Public Records of Pinellas County, Florida.

**Property Address:**  
 2011 1st Street  
 Indian Rocks Beach, Florida 33785

**SKETCH OF SURVEY**  
 TYPE OF SURVEY: BOUNDARY



- L-1  
 S83°45'00"E 120.00' (P.)  
 B.R. 120.79' (M.)
- L-2  
 S06°15'00"W 62.50' (P.)  
 S06°42'58"W 62.66' (M.)
- L-3  
 S83°45'00"E 10.00' (P.)  
 S83°41'15"E 10.08' (M.)
- L-4  
 S83°45'00"E 120.00' (P.)  
 S83°31'24"E 120.01' (M.)



**GENERAL NOTES:**

- 1) LEGAL DESCRIPTION PROVIDED BY OTHERS.
- 2) UNDERGROUND FEATURES, SUCH AS IMPROVEMENTS, ENCROACHMENTS, FOUNDATIONS OR UTILITIES, IF EXISTENT, WERE NOT LOCATED AS A PART OF THIS SURVEY.
- 3) BUILDING LINES ARE TO THE FACE OF THE WALL AND ARE NOT TO BE USED TO RECONSTRUCT BOUNDARY LINES. THE DIMENSIONS OF BUILDINGS(S) AS SHOWN HEREON DO NOT INCLUDE AN EAVE OVERHAND UNLESS NOTED.
- 4) NO IDENTIFICATION FOUND ON PROPERTY CORNERS UNLESS OTHERWISE SHOWN.
- 5) DIMENSIONS SHOWN ARE PLAT AND MEASURED UNLESS OTHERWISE SHOWN.
- 6) BEARINGS SHOWN HEREON ARE REFERENCED TO THE LINE NOTED AS B.R.
- 7) THE SURVEY DEPICTED HEREON FORMS A CLOSED GEOMETRIC FIGURE.
- 8) THIS SURVEY IS PREPARED FOR THE EXCLUSIVE USE AND BENEFIT OF THE PARTIES LISTED HEREON. LIABILITY TO THIRD PARTIES MAY NOT BE TRANSFERRED OR ASSIGNED.
- 9) THIS DRAWING MAY NOT BE TO SCALE DUE TO ELECTRONIC TRANSFER OR COPY.
- 10) THIS SURVEY DOES NOT REFLECT OR DETERMINE PROPERTY OWNERSHIP, OWNERSHIP OF FENCES, IF ANY, WERE NOT DETERMINED AS A PART OF THIS SURVEY.
- 11) THE SURVEY DEPICTED HEREON IS NOT INTENDED TO SHOW THE LOCATION OR EXISTENCE OF ANY WETLAND OR JURISDICTIONAL AREAS. THERE MAY BE AREAS WITHIN THE BOUNDARIES OF THIS SURVEY THAT MAY BE CONSIDERED JURISDICTIONAL BY VARIOUS AGENCIES.
- 12) THIS SURVEY IS VALID IN ACCORDANCE WITH F.S. 671.7842, FOR A PERIOD OF 90 DAYS FROM THE DATE OF CERTIFICATION.
- 13) THIS SURVEY IS INTENDED FOR MORTGAGE OR PERFORMANCE PURPOSES ONLY, AND IS EXCLUSIVELY FOR THIS USE BY THOSE TO WHOM IT IS CERTIFIED. THIS SURVEY IS NOT TO BE USED FOR CONSTRUCTION, PERMITTING, DESIGN OR ANY OTHER USE WITHOUT THE WRITTEN CONSENT OF THE ATTESTING SURVEYOR.
- 14) THIS IS NOT AN ALTA MANSION LAND TITLE SURVEY. NO EXAMINATION OF TITLE WAS MADE BY THE SURVEYOR.
- 15) THESE LANDS MAY BE SUBJECT TO DEDICATIONS, LIMITATIONS, RESTRICTIONS, RESERVATIONS, AND/OR OTHER RECORDED ENCUMBRANCES NOT SHOWN ON THE PLAT.

**LEGEND & ABBREVIATIONS**

AC	AIR CONDITIONER	N	NORTH	SHW	SIDEWALK
B.R.	BEARING REFERENCE	NAD	NAD 83 DISC	SEC.	SECTION
C.	CALCULATED	N.R.	NON RADIAL	TEL.	TELEPHONE FACILITIES
C.M.	CONCRETE MONUMENT	O.H.L.	OVERHEAD LINES	T.O.B.	TOP OF BANK
CONC.	CONCRETE	O.R.B.	OFFICIAL RECORDS BOOK	T.P.	TRANSFORMER
CALC.	CALCULATED	P.	PLAT	TYP.	TYPICAL
CAV	CABLE TELEVISION RISER	P.B.	PLAT BOOK	U.E.	UTILITY EASEMENT
CB	CHORD BEARING	P.C.	POINT OF CURVATURE	W.	WEST
CH	CHORD	P.C.C.	POINT OF COMPOUND CURVATURE	W.M.	WATER METER
COR.	CORNER	P.C.P.	PERMANENT CONTROL POINT		
D	DESCRIPTION OR DEED	P.D.	PAGE		
D.E.	DRAINAGE EASEMENT	P.I.	POINT OF INTERSECTION		
ELEV.	ELEVATION	P.K.	PARALLEL ON WALL		
E	EAST	P.O.L.	POINT ON LINE		
E.O.P.	EDGE OF PAVEMENT	P.P.	UTILITY POLE		
E.O.W.	EDGE OF WATER	P.V.C.	POLYVINYL CHLORIDE		
E.P.L.E.	ELECTRIC POWER	P.O.B.	POINT OF BEGINNING		
ESMT.	EASEMENT	P.P.C.	POINT OF COMPLEGMENT		
FF.	FISHED FLOOR	P.R.M.	PERMANENT REFERENCE MONUMENT		
FO.	FOUND	P.T.	POINT OF TANGENCY		
IP.	IRON PIPE	R.	RADIUS		
LR.	IRON ROD	RAD. PT.	RADIUS POINT		
L	LINE LENGTH	R.W.	RIGHT OF WAY		
M.	FIELD MEASURED	S	SOUTH		
M.E.	MAINTENANCE EASEMENT				
N.A.V.D. 1989	NORTH AMERICAN VERTICAL DATUM 1989				
N.G.V.D. 1929	NATIONAL GEODETIC VERTICAL DATUM 1929				
G.P.S.	GLOBAL POSITIONING SYSTEM				
N.A.D. 27	NORTH AMERICAN HORIZONTAL DATUM 1927				
N.A.D. 83	NORTH AMERICAN HORIZONTAL DATUM 1983				

**CERTIFIED TO:**

OCF Beach LLC, a Virginia Limited Liability Company;  
 Elevated Title Services, LLC;  
 Fidelity National Title Insurance Company.

SHEET 1 OF 1

THIS SURVEY SKETCH IS COPYRIGHTED MATERIAL. ©

Section 01, Township 30 South, Range 14 East	Survey Number: 21-2421
Drawn By: AV	
4	
3	
2	
1	00-00-2021
NO.	REVISIONS BY DATE

**SURVEYOR'S CERTIFICATION**  
 I, THE UNDERSIGNED REGISTERED SURVEYOR, HEREBY CERTIFY THAT THIS DOCUMENT WAS PREPARED UNDER MY DIRECT SUPERVISION AND THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF AS A TRUE AND ACCURATE PRESENTATION OF THE INFORMATION SHOWN HEREON.  
 LAST DATE OF FIELD SURVEY: 07-26-2021  
 R. WAYNE  
 RICHMOND  
 Digitally signed by R. WAYNE RICHMOND  
 Date: 2021.07.28 12:52:59 -0400



Prepared By  
**LakeRidge Surveying & Mapping, LLC**  
 17316 DEER ISLAND ROAD PHONE 407-366-3151  
 DEER ISLAND, FL 32778 407-365-3182  
 CERTIFICATE OF AUTHORIZATION LB7723 FAX 1-866-941-8789

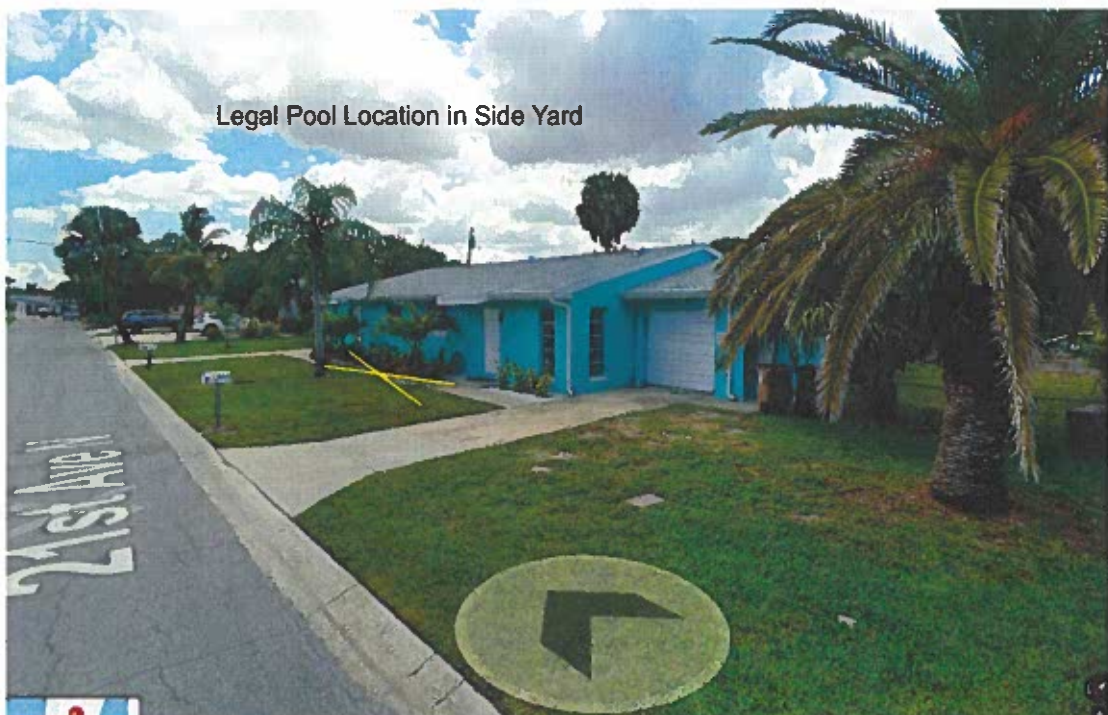
ROBERT W. RICHMOND, Professional Land Surveyor & Mapper No. 6610, State of Florida  
 NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER AND/OR AN AUTHENTICATED ELECTRONIC SIGNATURE AND ELECTRONIC SEAL.



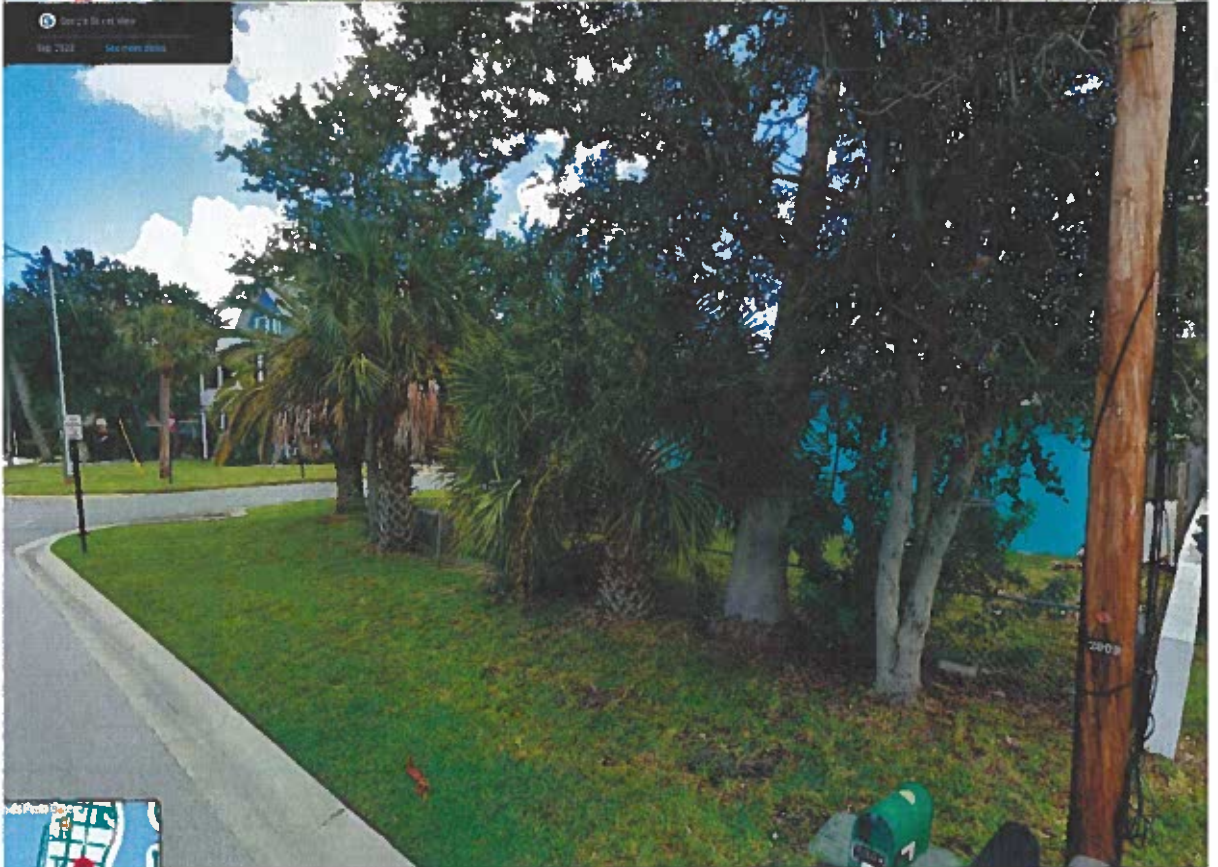
2011 1st Street Indian Rocks Beach FL  
**Front Yard**



**Side Yard**  
**Legal Location according to Code**



## Proposed Location in "Front Yard"



## **2313 1st St**

- **BOA Case 96-02 July 17, 1996**
- **Identical Duplex a few block down on same street**
- **Variance granted for 15x25' pool (ours is 11x25')**



## City of Indian Rocks Beach

1507 Bay Palm Boulevard • Indian Rocks Beach, Florida 33785 • FAX 813/595-4627

Administrative Offices  
813/595-2517

Public Works Department  
813/595-6888

Building Department  
813/517-0404

July 18, 1996  
**CERTIFIED MAIL, RETURN  
RECEIPT REQUESTED NO. Z 000 154 271**

Carl Lillis  
2313-1st Street North  
Indian Rocks Beach, Florida 33785

**RE: BOA CASE NUMBER 96-02; RESOLUTION NO. 96-74**

Dear Mr. Lillis:

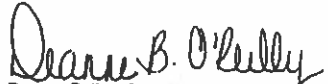
This is to officially notify you that the City Commission at their July 17, 1996, meeting granted your variance request for the construction of an in-ground swimming pool measuring 15 feet by 25 feet to be built in the front yard for the property located at 2313 First Street, Indian Rocks Beach, Florida, and legally described as Lot 1, Block 44, Indian Beach Re-revised with the following conditions:

1. That the pool be located seven feet from the southerly property line and the fence will be parallel to the front of the residence, (24th Avenue);
2. That landscaping be placed in the trees row buffer strip between the right-of-way and the fence;
3. That the fence and the landscaping be built at the same time as the swimming pool; and
4. That a building permit for this construction be obtained within one (1) year of approval of the Variance Request by the City Commission.

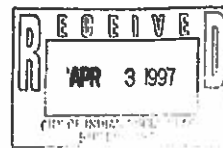
Please contact the Building Department for issuance of the appropriate permits.

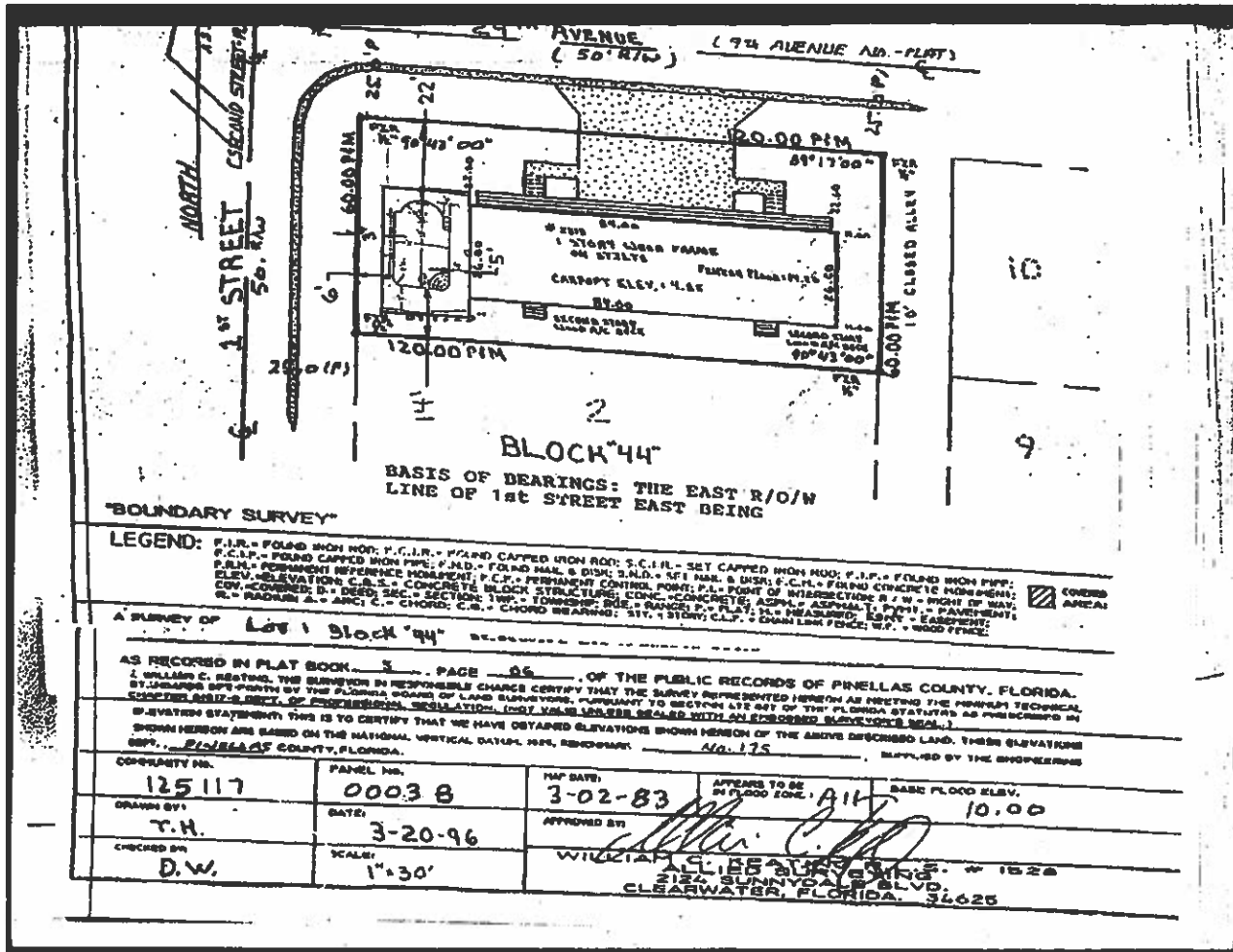
Sincerely,

CITY OF INDIAN ROCKS BEACH

  
Deanne Bulino O'Reilly, CMC, City Clerk

CC: City Commission  
City Manager  
Building Department Property File  
BOA Case No. 96-02 File







## **124 13th Ave**

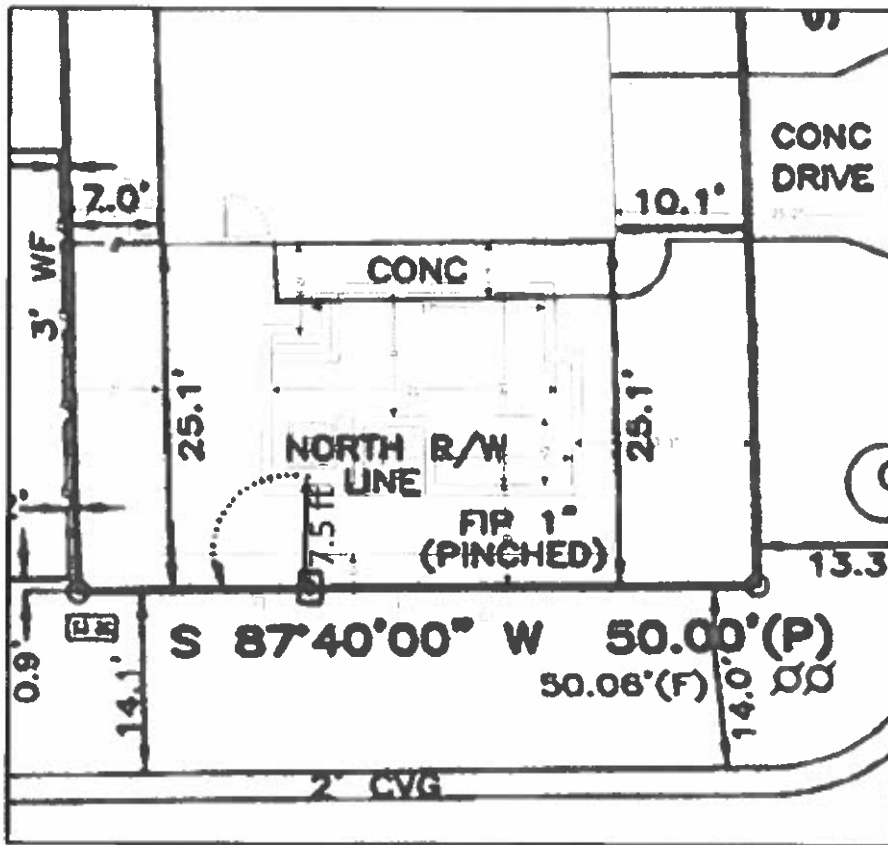
- **BOA Case 2020-04**
- **Similar configuration - “Front Yard” was actually side yard and side yard had front door and driveway**

# 124 13<sup>th</sup> Avenue





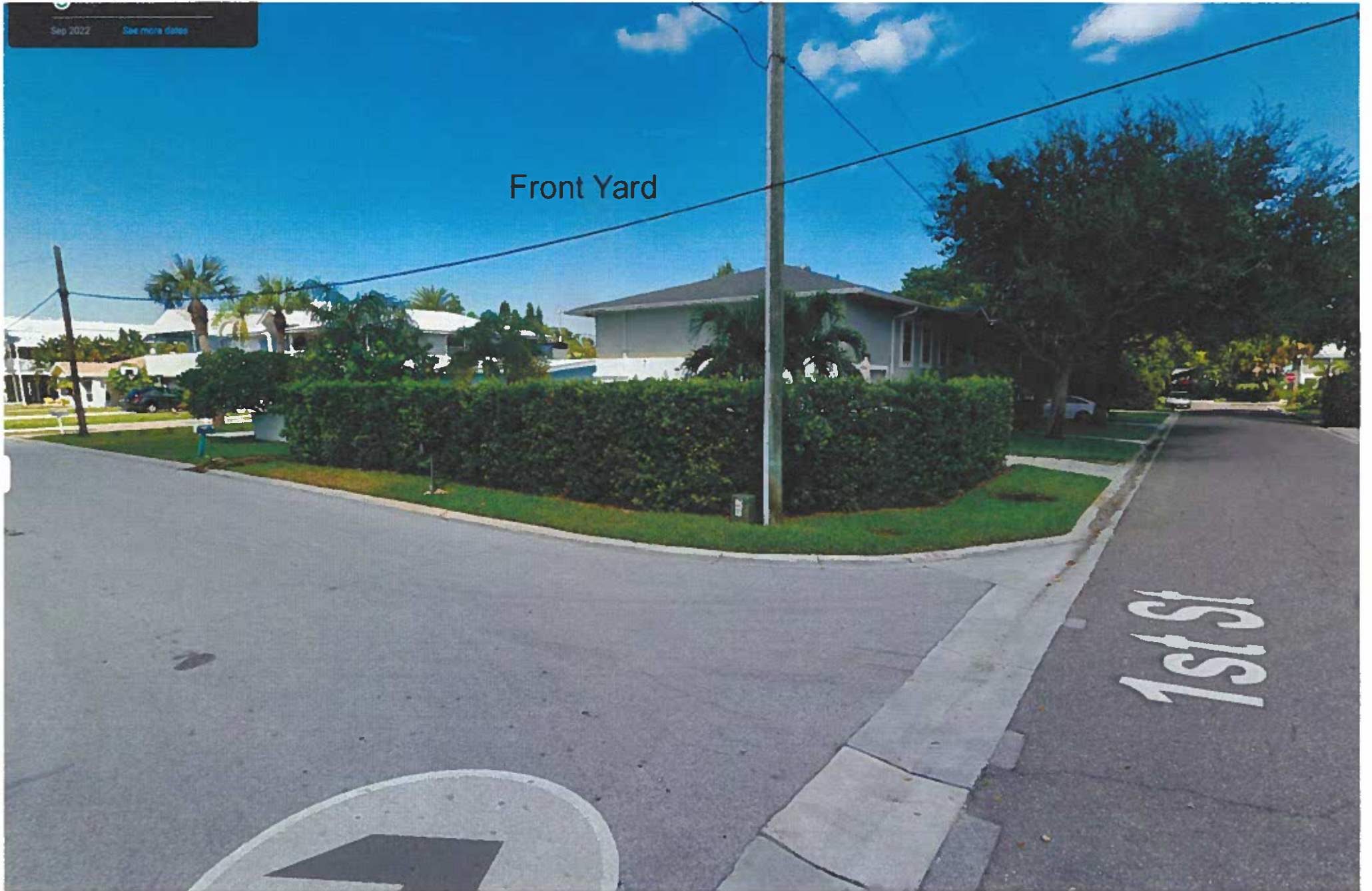
# Proposed New Construction



Sep 2022

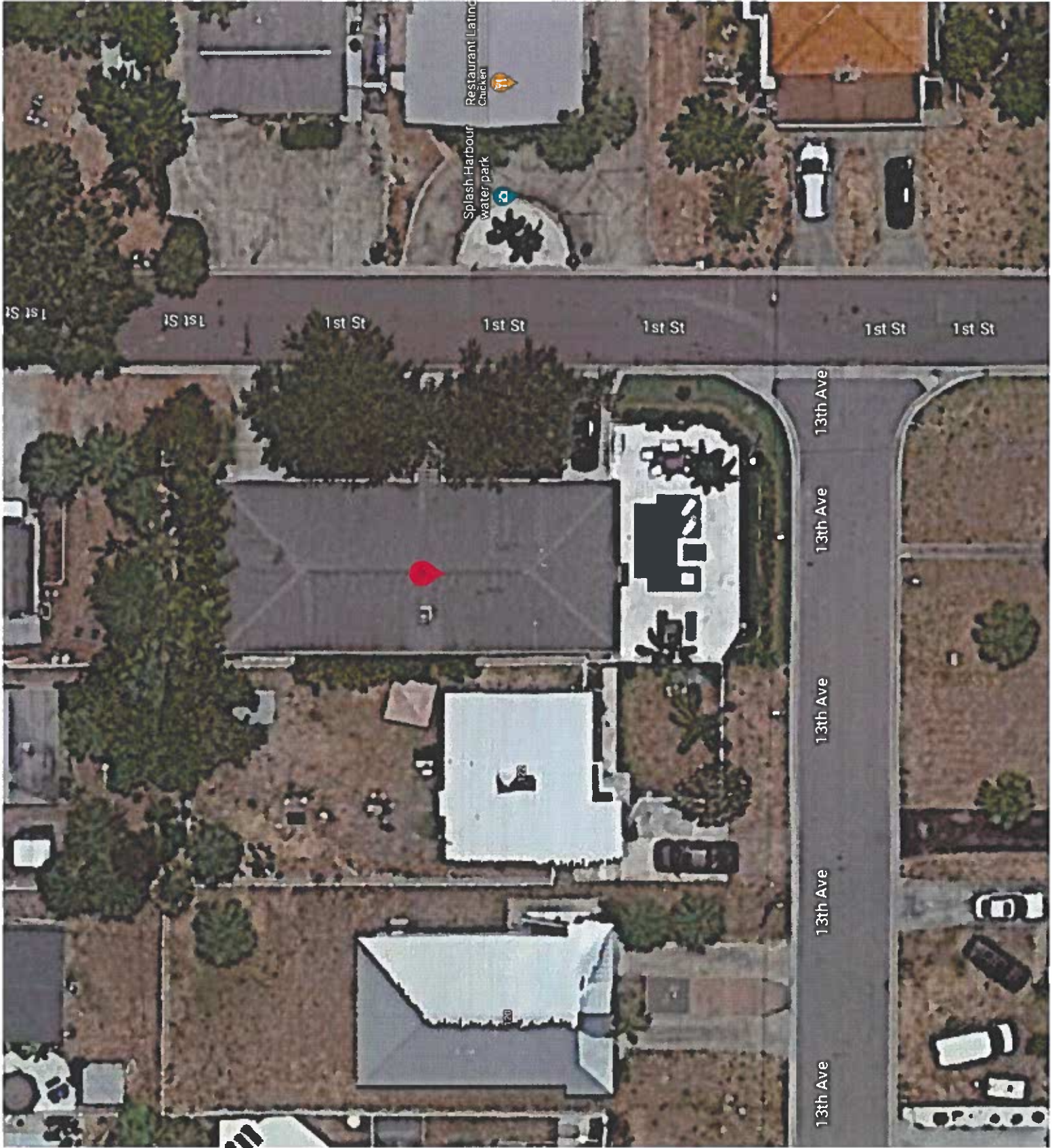
[See more dates](#)

Front Yard



Side Yard



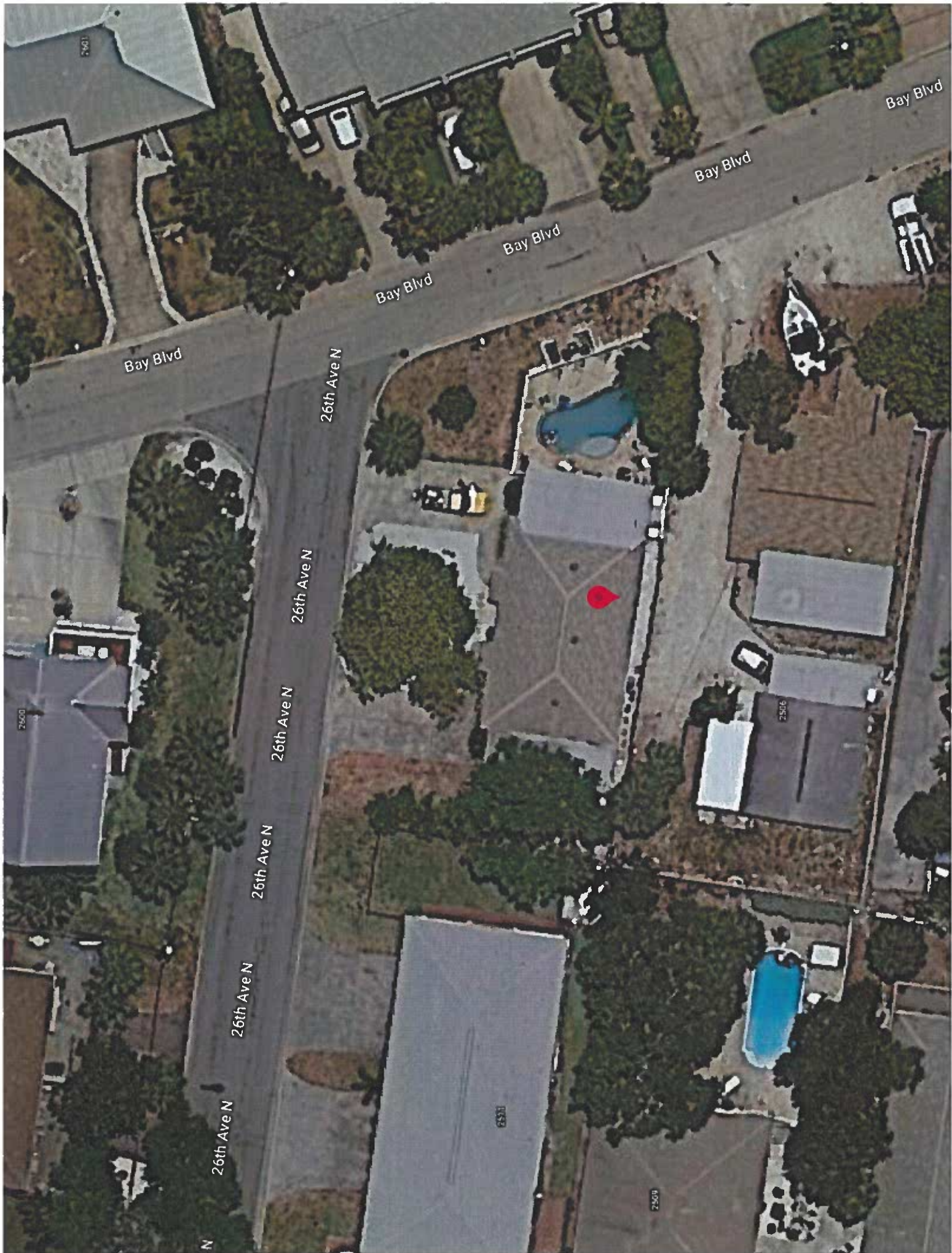


# Front Yard 2508 Bay Blvd





Side Yard



Bay Blvd

Bay Blvd

Bay Blvd

Bay Blvd

Bay Blvd

26th Ave N

26th Ave N

26th Ave N

26th Ave N

26th Ave N

26th Ave N

N

7401

7600

2531

2509

2506

**AGENDA ITEM NO. 7A  
FIRST READING**

**ORDINANCE NO. 2023-02**

**VACATION RENTALS**



**ORDINANCE NO. 2023-02**

**AN ORDINANCE OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, ESTABLISHING A COMPREHENSIVE REGULATORY SCHEME REGARDING THE MARKETING AND OPERATION OF SHORT-TERM RENTALS WITHIN THE CITY; CREATING A NEW ARTICLE V, "VACATION RENTAL REGULATIONS," WITHIN CHAPTER 18 – "BUSINESSES"; ESTABLISHING A COMPREHENSIVE ORDINANCE REGULATING THE REGISTRATION, INSPECTION, SAFETY, AND OPERATION OF VACATION RENTALS WITHIN SPECIFIED ZONING DISTRICTS IN THE CITY OF INDIAN ROCKS BEACH; CREATING RELATED DEFINITIONS; MAKING RELATED FINDINGS; PROVIDING FOR CODIFICATION, SEVERABILITY, AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, prior to 2011 Florida's local governments freely regulated local land use issues and decisions under the Home Rule authority granted them by the Florida Constitution; and

**WHEREAS**, the 2011 Florida Legislature enacted House Bill 883 (Florida Chapter 2011-119, Laws of Florida) ("HB 883") which preempted the local regulation of a specific land use commonly called short term vacation rentals; and

**WHEREAS**, HB 883 prevented local communities from enacting new regulations necessary to address any consequential or negative impacts caused by short-term vacation rentals; and

**WHEREAS**, following the enactment of HB 883 the City of Indian Rocks Beach (the "City") adopted Ordinance 2011-03, modifying its ordinances concerning the regulation of short term vacation rentals; and

**WHEREAS**, a little more than a year later the City adopted Ordinance 2012-08, further amending its restrictions regarding short term vacation rentals; and

**WHEREAS**, the 2014 Florida Legislature enacted Senate Bill 356 (Florida Chapter 2014-71, Laws of Florida) ("SB 356") which rescinded HB 883's preemption on local regulation of short term vacation rentals, but provided that local laws, ordinances or regulations adopted after June 1, 2011 may not prohibit short term vacation rentals or regulate the duration or frequency of rental of vacation rentals; and

**WHEREAS**, SB 356 returned some local control back to municipalities to mitigate the effects of short term vacation rentals in an attempt to make them safer, more compatible with existing neighborhood regulations, and accountable for their proper operation; and

**WHEREAS**, SB 356 does not allow local governments to prohibit short term vacation rentals in any community or zoning district; and

**WHEREAS**, Florida Statutes § 509.013, provides a distinction between "transient public lodging establishments" which are rented, or advertised or held out for rental to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less; and "nontransient public lodging establishments" which are rented, or advertised or held out for rental to guests for periods of at least thirty (30) days or one (1) calendar month, whichever is less; and

**WHEREAS**, Florida Statutes § 509.242(1)(c) further provides for a subset of transient public lodging establishments, called "vacation rental" which is any unit or group of units in a condominium or cooperative or any individually or collectively owned single-family, two-family, three-family or four-family house or dwelling unit that is also a transient public lodging establishment, but that is not a timeshare project; and

**WHEREAS**, single-family residential neighborhoods and their required infrastructure are generally designed to accommodate typical single-family residential homes with two (2) or (3) persons per household, on average; and

**WHEREAS**, local governments apply design standards tailored for their roads, driveways, emergency services planning, public shelters, solid waste collection, utilities, buffers, and are also tailored in assessing their infrastructure impacts; and

**WHEREAS**, short-term vacation rental occupants, due to the transient nature of their occupancy, are unfamiliar with local hurricane evacuation plans, the location of fire extinguishers, residence exit routes, pool and home safety features, and other similar safety measures that would ordinarily be provided to guests in traditional lodging establishments; and

**WHEREAS**, the occupants of short-term vacation rentals located within established neighborhoods can disturb the quiet enjoyment of the neighborhood; and

**WHEREAS**, traditional lodging establishments (hotels, motels and bed and breakfasts) are typically restricted to commercial and other non-residentially zoned areas where intensity of uses is separated from less busy and quieter residential uses; and

**WHEREAS**, many local jurisdictions in the State of Florida, and across the nation have standards in place to minimize the negative impacts caused by short-term vacation rentals; and

**WHEREAS**, the City Commission finds that while the Florida Legislature has equated short-term "vacation" renting with traditional long-term occupation of a residence by families who live, work, recreate, and raise families in the community, the reality is that the practice of short-term "vacation" renting of residential homes situated next to and among homes occupied by families who live in those homes can and, though not universally, does create negative effects suffered by those families; and

**WHEREAS**, those negative effects engaged in by vacation renters include regular noise disturbances, vandalism, trespass, public urination, and failure to obey parking, solid waste, and litter rules; and

**WHEREAS**, residents living within their residential dwellings are inherently familiar with the local surroundings, local code restrictions, local weather disturbances, local hurricane evacuation plans, and means of egress from their residential dwellings, thereby minimizing potential risks to themselves and their families; and

**WHEREAS**, in contrast, transient occupants of vacation rentals, due to their transient nature, are typically not familiar with local surroundings, local code restrictions, local weather disturbances, local hurricane evacuation plans, and means of egress from the vacation rentals in which they are staying, thereby increasing potential risks to themselves and their families, and putting an additional burden on, and potentially putting at risk, emergency personnel in the event of an emergency situation; and

**WHEREAS**, the regulation of vacation rentals will contribute to the stability of the City's existing residential neighborhoods; and

**WHEREAS**, the regulation of vacation rentals will protect visitors to the City by assuring that fire and safety inspections are periodically conducted, that they receive necessary information about the dwelling which they have rented, and notifying them of the owner of the dwellings obligation to provide for their safety and welfare; and

**WHEREAS**, in September 2018, the City Commission adopted Ordinance 2018-01, initially regulating aspects of the operation of short term vacation rentals; and

**WHEREAS**, after multiple public work sessions and upon significant public comment by various interested shareholders that reside in, own property, or visit the City, the City Commission now desires to amend its code of ordinances to enhance its protection and preservation of the health, safety and welfare of all persons residing in and visiting the City; and

**WHEREAS**, the majority of the complaints or issues the City of Indian Rocks Beach encounters concerning the operation of short term rentals pertain to the single and two-family neighborhoods east of Gulf Boulevard; and

**WHEREAS**, many multi-unit condominium short-term vacation rentals have on-site property managers and employees or other contracted vendors that oversee the maintenance, upkeep, safety, security and operation of the property on a frequent basis, unlike short term rentals operating in single family homes; and

**WHEREAS**, it is not the intent of this Ordinance, whether *de facto* or *de jure*, to prohibit vacation rentals, or to regulate the duration or frequency of rental of vacation rentals but rather it is the intent of this Ordinance to regulate vacation rentals in a manner that ensures their safe and lawful operation; and

**WHEREAS**, the Commission finds that it is necessary to create a registration fee for short-term rental properties in the City which will be periodically established by the Commission, and

which will be commensurate with the cost to the City of the regulatory activities required by this Ordinance, to the extent permitted by law; and

**WHEREAS**, the regulation of vacation rentals is necessary to protect the public health, safety and welfare of the City, its residents and its visitors; and

**WHEREAS**, the Commission finds that it is therefore in the interest of the City and its citizens to adopt the regulatory provisions set forth in this Ordinance.

**NOW, THEREFORE BE IT ORDAINED** by the City Commission of the City of Indian Rocks Beach, Florida, that:

**SECTION 1.** A new Article of the City of Indian Rocks Beach Code is hereby created as follows:

**CHAPTER 18 - BUSINESSES**

**ARTICLE V. – VACATION RENTAL REGULATIONS**

**DIVISION 1. – GENERAL PROVISIONS**

**Sec. 18-200. – Definitions.**

The following terms as used in this article are defined as set forth hereinafter:

*Bedroom* means any room in a vacation rental which has a bed or other place for sleeping and a separate closet that is an integral part of the permanent construction within the bedroom or an ensuite bathroom, and which has been reflected as a bedroom on the construction plans approved by the city’s building official, and which complies with the Florida Fire Code and Florida Life Safety Code as a bedroom, but shall not include a bathroom, garage, a kitchen, a dining room, a family room, a sunroom, a closet, a utility room, a laundry room, or any main living area. If a room has been added, altered, or converted without any required building permit having been granted, where applicable, such room shall not be deemed a bedroom. For purposes of this article, staff shall have discretion in the registration process to determine the number of bedrooms within traditional cottages that exist within the City, but may not have a built in closet owing to their historical design.

*City Code* shall mean the city’s codified code of ordinances including the zoning code, all uncodified ordinances, the city’s comprehensive plan, and the future land use map.

*Code Compliance Magistrate* shall mean any person or persons designated to adjudicate alleged violations of the City’s Code of Ordinances, pursuant to Fla. Stat. § 162.01 *et seq.* The terms code compliance board, code enforcement board, or magistrate are used interchangeably within this article.

Living area. The area under roof designated primarily for habitation and specifically excluding garages. As used in this article, the total living area shall be computed as follows: The exterior dimensions of all enclosed spaces within the framework of the building unit (length and width), multiplied and totaled, as follows:

- (1) Any room or area accessible from any other room or area within the framework shall constitute living area.
- (2) A room or area must be totally enclosed by walls and covered by roofing.
- (3) A room or area must be protected from the elements.
- (4) A utility room within the framework of the main building and accessible within the main living area constitutes living area.

Occupant means any person who occupies a vacation rental. There is a rebuttal presumption that, when the dwelling unit occupied is not the primary residence of the guest, the occupancy is transient.

Overnight means being present in the vacation rental at any time between the hours of 10 p.m. and 7 a.m.

Owner occupied means the vacation rental is then occupied by person(s), at the vacation rental owner's consent, who do not pay rent for the occupancy of the vacation rental, when such persons are also members of the family of the vacation rental owner. Family member shall mean spouses, former spouses, non-cohabitating partners, persons related by blood or marriage, persons who are presently residing together as if a family or who have resided together in the past as if a family, and persons who have a child in common regardless of whether they have been married or have resided together at any time. A property shall not be deemed owner-occupied where the owner of the property allows a friend, acquaintance, employee, or other person not considered a family member, as defined here, to occupy the property unaccompanied by a family member.

Peer-to-peer platform/entity shall mean any person, service, business, company, marketplace, or other entity that, for a fee or other consideration, provides property owners and responsible parties a platform or means to offer vacation rentals to transient occupants whether through the internet or other means.

Responsible person shall mean the owner, or a natural person 18 years of age or older designated by the owner of the vacation rental to be called upon to answer for the maintenance of the vacation rental and the conduct and acts of vacation occupants of residential properties. A corporation, partnership, or other legal entity cannot be a responsible person.

Transient public lodging establishments means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests.

Vacation rental shall mean a vacation rental as defined by Florida Statutes § 509.242(1)(c).

Vacation rental registration or "VRR" shall refer to the licensure or certification issued by the City of Indian Rocks Beach to a property owner authorizing the lawful operation of a transient public lodging establishment as a vacation rental within the City.

Vacation rental owner is the fee simple owner of the vacation rental, whether an individual, partnership, corporation, limited liability company, trust, or other entity. In the event the vacation rental owner is not an individual, the vacation rental owner shall designate a responsible natural person to perform the functions and duties of a vacation rental owner herein. The duties and functions of a vacation rental owner may, at the option of the vacation rental owner, be performed by an agent of the vacation rental owner, so long as the vacation rental owner notifies the city in writing, on a form provided by the city, of the identity and contact information of such agent, and the specific duties that the agent will be performing for the vacation rental owner. The vacation rental owner may change the designation of agent at any time through the filing of a new form and the payment of an administrative fee in an amount as set by resolution by the city commission. The vacation rental owner shall be held responsible for all actions of such designated agent with respect to the applicable vacation rental.

**Sec. 18-201. – Scope**

This article shall apply to all structures used as vacation rentals within the single family ("S"), medium density ("RM 2"), and medium density duplex residential ("RM 1") zoning districts.

**Sec. 18-202. – Enforcement.**

- (a) **Generally.** Unless specified otherwise in this article, violations of this article shall be enforced in the manner set forth in Chapter 1, Section 1-14 of the code, and potential penalties shall include, in addition to the imposition of daily fines, the suspension or revocation of the vacation rental's ability to operate under the conditions set forth in this article.
  
- (b) **Fines.** The Magistrate's decision whether to impose a fine and the amount of the fine shall remain subject to the provisions, considerations, and limitations set forth in Fla. Stat. 162.09, as well as the following factors:
  - (1) the gravity of the violation;
  - (2) any action(s) taken by the violator or property owner to correct the violation;
  - (3) any previous violations committed by the violator;
  - (4) the property owner or designated responsible party's efforts to resolve or avoid the violation;
  - (5) the temporal duration of the violation;
  - (6) whether the violation was a function of the property owner's action or inaction, or those of their transient guests;
  - (7) any evidence of the property owner's adjudication or admission to violations of a similar nature in the City;
  - (8) any evidence of deliberate misrepresentation by the owner(s) to the city or its agents in connection with the violation; and
  - (9) any documentation from an online rental platform of any warning, rebuke, censure, suspension, penalty, or prohibition of the property owner or owners' use of its of

platform for the purpose of offering properties as transient public lodging establishments as a violation of the platform's policies, procedures, or terms of service.

- (c) **Rental Registration Suspension.** Upon a third adjudicated or admitted violation of the City's code of ordinances within a twelve (12) month period at the same rental unit or property, the Magistrate shall have the discretion to temporarily suspend the property owner or owners' vacation rental registration for the property or unit at issue. The Magistrate's decision whether to suspend a vacation rental registration and for what duration shall remain subject to consideration of the same factors evaluated when determining the imposition of the initial fine.

Nothing in this provision shall be construed to permit the suspension of a registration based on mere complaint or, alleged and disputed or unadjudicated violations of the City's code of ordinances. The Magistrate's decision whether to suspend a vacation rental registration and for what duration shall be subject to the same considerations for the imposition of a fine as set forth in this article.

Upon the expiration of a suspension period imposed by the Magistrate, the city manager or his/her designee shall reinstate the property or unit's vacation rental registration. A suspended vacation rental registration shall not, however, be reinstated while any fine imposed as against property owner as a result of an admitted or adjudicated determination of a violation of the City's code of ordinances at the subject property for which reinstatement is sought remains due and owing.

- (d) **Rental Registration Revocation.** Upon a third imposed and legally sustained suspension within a three (3) year period, the Magistrate shall have the discretion to revoke a property owner or owners' vacation rental registration for the property or unit at issue. The Magistrate's decision of whether to revoke a rental registration for a property shall be subject to the same considerations for the imposition of a fine and suspension of a vacation rental registration.

Any revoked vacation rental registration for a specific unit or property shall not be re-issued for the same unit or property to the property owner(s) who had his/her/its registration revoked, or to any entity in which he/she/it has any financial or ownership interest.

- (e) **Reservation of Rights.** Nothing herein shall prevent the city from seeking all other available remedies which may include, but shall not be limited to, suspension or revocation of a vacation rental registration upon adequate due process, injunctive relief, liens and other civil and criminal penalties as provided by law as well as referral to other enforcing agencies.

#### **Sec. 18-203. – Appeals.**

An aggrieved party, including the local governing body, may appeal a final administrative order of the Magistrate to the circuit court, in the manner set forth in Fla. Stat. § 162.11. Any such appeal shall not be a hearing de novo but shall be limited to appellate review of the record created

before the Magistrate. An appeal shall be filed within 30 days of the execution of the order to be appealed.

## **DIVISION 2. – VACATION RENTAL REGISTRATION, RESPONSIBLE PERSONS, AND ADVERTISEMENTS**

### **Sec. 18-204. – Registration required.**

As of July 3, 2023, a vacation rental registration shall be required to operate a vacation rental within the city, utilizing forms promulgated by the city. The city manager may extend the date that such registration is required by notice on the city’s website should the city not publish forms and fees for registration by June 16, 2023.

Prior to the issuance of a vacation rental registration, the owner or primary responsible person has the affirmative duty to ensure that the dwelling unit and property in or on which the vacation rental is or will be located, is in full compliance with the city Code, Florida Statutes Chapter 509, the Florida Building Code, the Florida Administrative Code, and the Florida Fire Prevention Code. A separate vacation rental registration shall be required for each vacation rental unit. The operation of a vacation rental without registration after the date registration is required shall be a violation of this article, except in the instance of providing accommodations to fulfill a rental contract existing as of the effective date of this Ordinance.

### **Sec. 18-205. – Vacation Rental Registration Fee.**

All fees to be charged under the provisions of this article shall be set forth in a resolution to be adopted by the City Commission. There shall be no differentiation in the fee required for an initial rental registration, renewed rental registration, or transferred rental registration. The Commission may require a reduced rental registration fee for a change of ownership or amended rental registration as set forth in 18-207 (a).

### **Sec. 18-206. – Vacation Rental Registration Process and Contents.**

- (a) **Rental Registration Application Required.** A vacation rental registration application must be filed and signed by the vacation rental owner. In the event a rental registration is submitted by a corporate entity, the application must identify each shareholder in the corporate entity and be signed by each owner of the corporate entity.
- (b) **Rental Registration Submission.** A registration application must be submitted using the forms promulgated by the city for such purpose. Application forms shall be submitted to the city employee or official designated by the city manager for processing. All applicable registration and inspection fees established by the city shall be submitted at the same time as the application form.



(c) **Rental Registration Contents.** A registration application shall, at a minimum, include the following:

- (1) Address of the vacation rental property being registered, including any corresponding unit number, along with proof of ownership, which may be in the form of a deed or copy of the property appraiser's website information on the property;
- (2) Name, address, phone number, and e-mail of the property owner and the date upon which the owner took title to the property. No rental registration shall issue to a lessee, tenant, sub-lessee or sub-tenant of a property;
- (3) Name, address, e-mail, and emergency contact phone number of the primary responsible person(s), and any secondary or tertiary contact for the vacation rental. At least one of the designated responsible person(s) shall be available at all times at the contact numbers provided in the rental registration submissions;
- (4) The vacation rental's current and active license or registration number as a transient public lodging establishment with the Florida Department of Business and Professional Regulation (DBPR);
- (5) A copy of the vacation rental's current and active certificate of registration with the Florida Department of Revenue and Pinellas County for sales and tourist development tax collection, respectively, if the registrant has such certificates or accounts; unless a peer-to-peer platform entity through which the vacation rental is booked will be remitting all such taxes associated with the vacation rental on the responsible person's behalf;
- (6) Business tax receipt from the city, in accordance with chapter 58 of the city code;
- (7) Statement attesting to the number of bedrooms, as defined in this article, and identifying the number and location of parking spaces available on the property, with affirmation that the parking plan submitted by the owner will be followed by the owner's guests;
- (8) Exterior site plan. An exterior plan of the vacation rental property drawn to scale, identifying the structures and dimensions of those portions of the property outside of the primary residential structure. The submitted plan shall include the name and phone number of the person who prepared the drawing. The plan shall depict and identify the outer boundaries of the property, and all structures, docks, sheds, outdoor kitchens, paved parking areas, pools, spas, hot tubs, and fencing;
- (9) Interior structural plan by floor. An interior structural plan of the vacation rental structure by floor, drawn to scale, shall be provided. The submitted plan shall include the name and phone number of the person who prepared the drawing. The interior structural plan shall depict a floor layout identifying all spaces on each floor, and shall label each space as a bedroom (as defined in this article) bathroom, kitchen, office, den, dining room, family room, sunroom, closet, utility room, laundry room, hallway, stairway, or any other spatial element of the structure.

- (10) Acknowledgement signed by each owner, acknowledging and agreeing to initial and ongoing compliance with this article and all other city codes and federal, including FEMA requirements, as well as state and county laws which are applicable to the owner's ownership, maintenance, repair, modification, and use of the vacation rental property;
  - (11) A listing of the occupancy limit established by this article, calculated in the manner set forth in this article, and an acknowledgement that the owner will ensure compliance with the occupancy limit;
  - (12) A narrative parking plan, and outlining where vehicles will be parked and how guests will be made aware of the parking rules, including the prohibition against guests parking on the street or adjacent right of way;
  - (13) A copy of any conduct rules adopted by the owner which will apply to the conduct of the owner's guests, and a narrative statement setting forth how the owner will ensure each guest are provided a copy of, and made to acknowledge, these rules;
  - (14) A narrative statement setting forth how the owner will ensure each guest is provided a copy of, and made to acknowledge, the city rules which must be disclosed to each guest, including the city's rules related to solid waste storage, setting out solid waste on correct collection days, the noise restrictions associated with the vacation rental's use, the parking restrictions, and the quiet hour rules, all as are set forth in this article and as otherwise set forth in the code.
- (d) **Complete Submission Required.** Forms must be fully completed. Incomplete applications will not be processed.
- (1) The city's administrative employees do not have the discretion to deny a registration application which is found to be complete, and which is found to satisfy the requirements of this article. If a registration application is found by a city employee or official to be incomplete, or that the information submitted does not satisfy a requirement of this article, the city employee or official will notify the applicant in writing setting forth the deficiencies to be addressed. The applicant will then be allowed fifteen (15) days to provide any missing information or to otherwise revise the application to make it compliant with this article.
  - (2) If an applicant disagrees with a determination of the city employee or official as to the completeness of an application, or an application's compliance with this article, the applicant may, within fifteen (15) days of the date of the employee or official's determination, file a written appeal to the Magistrate, submitted via contemporaneous e-mail and certified mail submissions to the direct attention of the city manager and city clerk. The appeal must set forth the specific factual and legal reasons supporting the applicant's appeal. Any such hearing shall be noticed and convened within 21 days of the date of the appeal being noticed to the city manager and city clerk.

- (3) A completed vacation rental registration shall not be approved until the subject property or unit has completed and passed the inspection process set forth in this article.

**Sec. 18-207. – Modification/change of ownership of vacation rental registration.**

- (a) Amended Registration. An amendment of a vacation rental registration application and affidavit of compliance shall be required, with payment of the appropriate fee, in the event that any of the following changes to the vacation rental are proposed:

- (1) An amendment to the owner’s safety or parking plans; or  
(2) A change in the designated responsible person(s).

Such amendments will be approved by the city upon a finding by the city employee or official, as designated by the city manager, that the changed plans, rules or designation otherwise continue to comply with the requirements of this article.

- (b) Ownership Transfers Requiring Registration. A change of ownership, including transfers between legal entities under common control, shall require a new application, and shall be accompanied by the applicable application fee.

**Sec. 18-208. – Duration of vacation rental registration.**

A vacation rental registration shall be valid for one (1) year from the date the application is approved. An approved registration shall constitute permission to operate the vacation rental for which the registration is required.

**Sec. 18-209. – Renewal of vacation rental registration.**

Each vacation rental owner has a duty to ensure they renew their registration annually prior to the expiration date of the previous vacation rental registration. Each renewal shall render the rented property or unit subject to an annual inspection and applicable fees.

**Sec. 18-210. – Inspection of vacation rentals.**

- (a) Inspection Required. To verify compliance with the latest adopted edition of the Florida Building Code and Florida Fire Prevention Code, to the extent applicable to a vacation rental property, and to verify the interior and exterior plans submitted with the application accurately depict the conditions on and in the property, and to ensure all required safety equipment such as fire extinguisher and required postings are properly installed, and to verify the guest conduct information is properly displayed, each vacation rental shall, in conjunction with its initial or annual renewal application, be inspected by the city’s code inspector, a representative of fire district servicing the city and, to the extent necessary, the City’s building official or designated agent thereof.

The city will endeavor to coordinate an inspection date with the owner and complete the inspection process prior to the expiration of an existing registration period. However, only as to renewing applicants, if the availability of a required inspecting official causes a delay in that process, the city manager is authorized to allow the vacation rental to continue operating on an interim basis for up to thirty (30) days. Newly-registering vacation rentals may not begin operating until the application process, including the associated inspection, is completed.

- (b) **Code Compliance Violations.** If instances of noncompliance are discovered during or as a result of an inspection, all such instances of noncompliance shall be handled either as violations of the Florida Building, or Fire, or Life Safety Codes are otherwise handled by the city and its officials under state law and city code, including but not limited to referral to the Magistrate, Local Ordinance Violation Court, and any investigative, administrative, or enforcement agency with legal jurisdiction over the subject violation.
- (c) **Frequency of Inspections.** Initial and annual inspections required under this section shall be made by the city's code inspectors and, a representative of fire district servicing the city through coordinating an appointment with the vacation rental owner or the owner's authorized agent or responsible person. If an inspection date is set but the required officials are, due to an action or inaction of the owner, the responsible person, or occupant, denied or otherwise unable to make entry onto the property to conduct the inspection on the date set, the owner must re-apply for an inspection and pay an additional inspection fee. Any applicable re-inspection fee shall be paid prior to scheduling the re-inspection. Failure of a vacation rental owner agent, or responsible person, as applicable, to make the vacation rental available for an inspection within twenty (20) days after notification by the city in writing that the city is ready to conduct the annual inspection shall constitute a violation of this article. Such violation shall continue until the inspection is accomplished.

#### **Sec. 18-211. – Sale of vacation rental property.**

When title to a registered vacation rental is transferred due to sale or otherwise, the new owner shall file a new registration application within thirty (30) days from the date title changes to the new owner. A new owner may not continue to operate a currently-registered vacation rental if an application is not filed within the thirty (30) day period and any existing approved registration will expire on the thirty-first day from the date title changes.

#### **Sec. 18-212. – Vested rights; waiver; estoppel.**

Approval of a vacation rental registration shall not be construed to establish any vested rights or entitle the registered vacation rental to any rights under the theory of estoppel, nor shall it be construed as a waiver of any other requirements contained in the city code. It is not an approval of any other code requirement outside this article. The registration of a vacation rental is not an approval of a use or activity that would otherwise be illegal under state law or the Florida Building, Fire, or Life Safety Codes, or a violation of the code. In the event the city regains, either through judicial or legislative action, the authority to prohibit vacation rentals, or regulate their duration or frequency throughout the city or in specified zoning districts, the city reserves the right to terminate

all vacation rental registrations. In that event, the city will coordinate with registered owners to develop an orderly cessation of operations.

**Sec. 18-213. – False information.**

It shall be unlawful for any person to give any false or misleading information in connection with any application for registration, modification, or renewal of a vacation rental as required by this article. Vacation rental applications shall be sworn to under penalty of perjury. Any false statements made in an application shall be a basis for the suspension or revocation of any permit, registration, or license issued pursuant to such application, in addition to the prosecution of any related code enforcement violations.

**Sec. 18-214. – Advertising.**

(a) **No Advertising Gatherings.** No vacation rental may be advertised as an event venue for gatherings likely or intended to draw attendance in excess of the permissible occupancy and parking restrictions on the property such as weddings, corporate retreats, or film productions.

(b) **Consistency with Rental Registration.** Any advertising of the vacation rental shall conform to the information submitted with the application for registration of the vacation rental and to the information shown on the vacation rental registration for the vacation rental, specifically including, but not limited to the maximum occupancy, available parking, and display the City of Indian Rocks Beach Vacation Rental Registration number, and shall include the following statement:

*"You are vacationing in a residential area. Please be a good neighbor by keeping the noise to a respectful level during the day and night. Excessive and unreasonable noise can deprive neighbors of the peaceful enjoyment of their private property."*

(c) **Advertising Violations.** Advertisements that do not contain this information or that contain inaccurate information shall be deemed a violation of this section and subject to the penalties contained in section 18-202. The vacation rental registration number issued by the city shall be included on all advertising, including, but not limited to print and internet-based advertising. For advertisements published in newspapers, the owner or manager of the vacation rental unit may use an abbreviated version of the required advertising information provided that the newspaper ad refers readers to a website and posted notices in the vacation rental unit for a more detailed version of rules and regulations of booking a vacation rental unit.

**Sec. 18-215. – Duties of vacation rental owner and responsible person.**

**(a) Responsible Person.** If a vacation rental owner does not directly manage the registered vacation rental property it owns, the owner shall designate a responsible person.

**(1) Number.** A rental unit or property shall have no more than two (2) designated responsible persons for each rentable unit. One person must be identified as the primary designated responsible person, who shall serve as the principal contact. Any other person designated as a responsible property shall be considered a secondary contact, who will be contacted in the absence or unavailability of the primary designated responsible person.

**(2) Availability of Designated Responsible Person.** The responsible person(s) shall be available twenty-four (24) hours per day, seven (7) days a week, including holidays, for the purpose of promptly responding to complaints regarding conduct or behavior of vacation rental occupants or alleged violations of these regulations, as well as communications from the sheriff's department, fire department, other emergency personnel, or by any other regulatory personnel of the city. This person must have authority to immediately address and take affirmative action, within one (1) hour of notice from the city or other relevant governmental agency, on violations concerning life-safety, noise, violent confrontations, trespassing, capacity limit violations, and parking violations. A record shall be kept by the city of the complaint and the responsible person's response.

A rebuttable presumption of a violation of this article shall be established as against the owner and the primary designated responsible person, jointly and severally, in the event of an event or complaint where the city or its designated agents are unable to reach or secure a response from the owner and any of the designated responsible person(s) within the time period set forth in this section. An alleged violation can be rebutted by evidence of unanticipated exigency, an act of god, or other exceptional circumstances justifying the unavailability of each identified responsible person notwithstanding measures taken to ensure compliance.

It shall be the sole responsibility of the property owner to appoint reliable responsible person(s) and to inform the city of his or her correct mailing address. Failure to do so shall not be a defense to a violation of this section.

**(3) Service.** Service of notice on the responsible person shall be deemed service of notice on the property owner, guest, occupant and violator.

- (b) **Exterior Posting.** The owner and responsible party shall ensure a non-illuminated sign, that is one square foot in size on each side, is prominently displayed in the frontage of a vacation rental property. The sign must identify the business tax receipt number for the property and the phone number of the primary designated responsible party. The sign's background shall be white in color, and the font shall be in black Times New Roman or Arial Font, and in no smaller than 144 Point typeface, or otherwise no smaller than an inch and a half (1 ½") in height. The sign must be constructed of weather resistant wood or plastic.
- (c) **Interior Posting.** The owner or responsible person shall provide the city, and conspicuously post on the interior surface of the front door of the premises or on a wall within five feet of the front door, the name, address, and day/evening telephone numbers of the responsible person and be available twenty-four (24) hours per day, seven (7) days a week for the purpose of promptly responding to complaints regarding conduct or behavior of vacation rental occupants or alleged violations of these regulations. Any change in the responsible person shall require written notification to the city on forms provided by the city and in a manner promulgated by the city upon payment of the applicable fees.
- (d) **Response Time.** Complaints to the responsible person concerning violations by occupants of vacation rental units to this section shall be responded to within a reasonable time but in no instance greater than one (1) hour. A record shall be kept of the complaint and the manager's response, by the manager, for a period of at least two (2) years after the incident, a copy of which shall be made available to the city upon request.
- (e) **Redesignation.** An owner may change his or her designated responsible person(s). To change the designated agent or responsible person, the owner shall notify the city in writing of the name, contact information and other information required in this article for the new responsible person, along with a signed affidavit from the new responsible person acknowledging receipt of a copy of this article and agreeing to serve in this capacity and perform the duties set forth in this article. Any notice of violation or legal process which has been delivered or served upon the previous responsible person, prior to the city's receipt of notice of change of the responsible person, shall be deemed effective service.
- (f) **Legal Duties.** No property owner shall designate as a responsible person any person who does not expressly comply with the provisions of this article. The property owner and the responsible person shall jointly and severally be deemed to be the "violator" of this article as the term is used in Florida Statutes § 162.06. By designating a responsible person, a vacation rental owner is deemed to agree that service of notice on the responsible person at the address listed by the owner shall be deemed service of notice on the owner, responsible person, and violating guest. Copies of all code violation notices shall also be provided to the property owner in the manner set forth in Florida Statutes § 162.12. If, alternatively, a citation is issued by the code enforcement officer or deputy, the citation process set forth in Florida Statutes § 162.21.

### DIVISION 3. STANDARDS AND REQUIREMENTS FOR VACATION RENTALS

#### Sec. 18-216. – Maximum occupancy based on site capacity/limitations.

(a) Generally. The maximum overnight occupancy of a vacation rental unit shall be stated in the vacation rental registration form, and shall be limited as follows in those districts in which this article applies:

(1) the maximum overnight occupancy shall initially be limited to two (2) persons per bedroom, plus two (2) additional persons who may sleep in a common area.

(2) Regardless of the number of bedrooms in or on the property, the overnight occupancy shall not exceed a maximum number of ten (10) overnight occupants.

(b) Vesting.

(1) Notwithstanding the above, a property that was lawfully used as a vacation rental at the time of the enactment of this section may have a higher maximum occupancy limitation for a limited period of time, in accordance with this subsection (b). As to the application of the maximum occupancy limitation of subsection (a) to vacation rentals lawfully in existence as of the effective date of this provision, it is acknowledged that there are vacation rentals that could qualify for a higher maximum occupancy limit, if the limit were set higher, based on the number of bedrooms in the vacation rental. In an effort to recognize reasonable investment backed expectations and yet balance and protect the interests of residents in surrounding single family homes which are not vacation rental properties, there shall be a phasing-in of maximum occupancy limits in accordance with the schedule below. No special vesting process or fee shall be required to obtain this vesting benefit other than demonstrating eligibility through the City's previously-existing certificate of registration process.

(2) The maximum occupancy for vacation rentals lawfully in existence at the time of the enactment of this section shall temporarily be capped at no more than 12 occupants in all applicable zoning districts, provided that all the requirements to obtain a vacation rental registration in accordance with this article are satisfied and a certificate of registration is issued. This maximum occupancy limit shall remain in effect for one calendar year beginning on the effective date of this section's adoption.

(3) After the one-year period phasing-in period contemplated in section (b)(2), above, the maximum overnight occupancy for vacation rentals lawfully in existence at the time of this section's enactment shall automatically be reduced to the established restricted number in subsection (a), provided that all requirements to obtain a vacation rental registration in accordance with this code are satisfied and a certificate of registration is issued.

(4) The maximum occupancy limitations set forth in section (b)(2) above shall immediately terminate upon the event of the vacation rental being sold or title to the vacation rental



otherwise being transferred in a manner divesting any of the vested property owners of their ownership interest in the subject property or unit. In the event of such transfer or sale, the maximum occupancy shall immediately revert to the limits set forth in 18-216 (a).

**(c) Owner-Occupied Exception.** The maximum occupancy restrictions set forth in this section shall not apply when the property is owner-occupied by the vacation rental owner, if the identified legal owner of the property is a natural person and not a trust or corporate entity. This exception shall be deemed to apply upon submission and acceptance of an affidavit in the form set forth in this article.

**Sec. 18-217. – Minimum safety and operational requirements and limitations.**

**(a) Safety Codes Apply.** Each vacation rental shall comply with all requirements and standards under state law, including the Florida Building Code, the Florida Administrative Code, the Florida Swimming Pool Safety Act, and the Florida Fire Code and Life Safety Code.

**(b) Noise and Quiet Hours Limitations**

The following restrictions shall apply when a property or unit is in use as a vacation rental:

**(1) Nuisance Ordinances.** All City ordinances regulating noise, sound, vibration, and other similar nuisance activities are equally applicable to properties operated as vacation rentals. All terms in this section shall be construed in conformity with the definitions established in Section 26-31 of the city's code of ordinances.

**(2) Unreasonable Noise Prohibited.** Consistent with the City's restrictions on noise set forth in Sections 26-34 through 26-36, the following restrictions shall apply to properties operating as vacation rentals:

- i. No person shall create or permit any unreasonable noise, or excessive or unusually loud sound which either annoys, disturbs, injures or endangers the comfort, repose, health, peace or safety of a reasonable person of normal sensibilities.
- ii. The criteria which shall be considered in determining whether there exists unreasonable noise in violation of this section, shall include, but shall not be limited to, any of the following:
  - a. The volume of the noise.
  - b. The intensity of the noise.
  - c. The volume and intensity of the background noise, if any.
  - d. The nature and zoning of the area within which the noise impacts.
  - e. The time of the day or night the noise occurs.
  - f. The duration of the noise.
  - g. The proximity of the sound to residential sleeping facilities.

iii. The evaluation of whether a violation of this section has occurred, will be determined where it is perceived, received, heard, or measured at or beyond the property line from which the sound emanates.

(3) **Maximum Permissible Sound Levels.**

i. **Sound levels established.** In addition to the foregoing provisions, no person shall make, cause, allow, or permit the operation of any source of sound in such a manner as to create, when measured at or beyond the property line from which the sound emanates, a sound level that exceeds those levels specified in this section, inclusive of table 1. For the purpose of measuring the volume, intensity, and frequencies of sound, the measurement of sound shall be made with a decibel or a sound level meter operating on the "A" or "C" weighting scale of any standard design and quality meeting the standards prescribed by the American National Standards Institute. The instruments shall be maintained in calibration and good working order. Measurements recorded shall be taken so as to provide a proper representation of the sound source. The microphone used during measurement shall be positioned so as not to create any unnatural enhancement or diminution of the measured sound. A wind screen for the microphone shall be used when required. Traffic, aircraft, and other background sounds shall not be considered in taking measurements except where such background sound interferes with the primary sound being measured.

**TABLE 1  
MAXIMUM SOUND LEVELS**

<u>Receiving Land Use Zoning</u>	<u>Maximum Sound Level 7:00 a.m. to 6:00 p.m. Monday through Saturday</u>	<u>Maximum Sound Level 6:00 p.m. to 7:00 a.m. Monday through Saturday and All Day Sunday</u>
<u>Residential (including S, RM 1, and RM 2)</u>	<u>60 dB(A)</u>	<u>55 dB(A)</u>

ii. **dB(C) octave band sound level limits.** In addition to the provisions of the city's code of ordinances and table 1 of this section, for any source of sound which can be detected on any parcel of property adjacent to the source of sound, the maximum allowable sound level limit for the individual octave bands whose centers are 31.5, 63, 125, 250, and 500 hertz shall not exceed 60 dB(C) or a five-decibel increase from the db(A) level stated in table 1, whichever is greater.

(4) **Amplified Sound Restriction.** Using or operating for any purpose any amplified sound between the hours of 10:00 p.m. and 7:00 a.m. of any day, not in a completely enclosed

permanent structure is prohibited if it produces or reproduces sound in such a manner as to annoy, disturb, injure or endanger the comfort, repose, health, peace, or safety of a reasonable person of normal sensibilities or is in excess of the decibel levels set forth in section 18-217 (b) (3). This provision shall not apply to amplified sound for which a permit pursuant to subsection 26-33(b) has been issued by the city.

**(c) Required Postings At Unit Entrance.**

All required postings shall be rendered in English, using a non-script font such as times new roman or arial, and shall be in a font no smaller than 14-point in size. Each vacation rental shall post a copy of the following either on the interior front door of the vacation rental, or on a wall within five feet of the front door:

- (1) **Owner's Conduct Rules.** Each vacation rental shall post a copy of the owner's conduct rules referenced in § 18-206.
- (2) **Occupancy Limitation.** The overnight occupancy capacity limit for the vacation rental.
- (3) **Designated Responsible Party.** Each vacation rental shall post the name, email and phone number of the owner or designated responsible person(s).
- (4) **Noise Disturbances.** Notice of the need for respect for the peace and quiet of neighborhood residents, especially between the quiet hours of 10 p.m. and 7 a.m., established in this article.
- (5) **Building Evacuation.** There shall be posted, next to the interior door of each bedroom, and the exterior doors exiting the vacation rental a legible copy of a building evacuation map conforming to the requirements of the Florida Fire Prevention Code, latest adopted edition.

**(d) Additional Information.** In addition to the foregoing, there shall also be provided, in a prominent location on the inside of the vacation rental, the following written information:

- (1) The official street address and unit number, if applicable, of the vacation rental.
- (2) A copy of a document to be supplied by the city which includes excerpts from city code provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, noise regulations, and regulations related to sea turtles and sea turtle lighting.
- (3) The maximum number of vehicles that will be allowed to park at the vacation rental, along with a sketch of the location of the paved off-street parking.
- (4) The days and times of trash and recycling pickup.

- (5) Phone number and address of HCA Florida Largo Hospital and Morton Plant Hospital, and directions from the vacation rental to each hospital.
- (6) Emergency and nonemergency phone numbers for the Pinellas County Sheriff's Office and Pinellas Suncoast Fire and Rescue District.
- (7) Emergency evacuation instructions and driving routes.
- (8) Rip currents are prevalent in the Gulf of Mexico, information from the National Weather Service, available via from <http://weather.gov> shall be provided to occupants on the dangers of rip currents that occur in the Gulf of Mexico.

**Sec. 18-218. – Parking, solid waste disposal, legal compliance, evacuations, and miscellaneous provisions.**

**(a) Parking.**

- (1) Minimum Required Parking. Vacation rental units within the city are required to provide on-site parking in a manner consistent with the requirements of the city's land development code, which requires parking allocations as follows:

- i. Single-family and two-family dwellings: Two spaces per dwelling unit.
- ii. Multifamily dwellings: Two spaces for one- and two-bedroom units; three spaces for three-bedroom units and above.

- (2) Permissible Parking Locations.

- i. All vehicles associated with the vacation rental, including visitors not residing at the vacation rental shall, to the extent possible, be parked within a driveway or parking area located on the premises and in compliance with the City of Indian Rocks Beach Code of Ordinances.
- ii. For purposes of calculating permissible parking spaces a property may include the capacity of the garage, provided the garage is sufficiently vacant to safely accommodate a compact car in the identified space. It shall be deemed a violation of this code if a rental owner identifies space in the garage as being available for parking in its rental registration, but the space is rendered unavailable by the owner or with the owner's knowledge during a rental tenancy.

- (b) Solid Waste. Solid waste disposal (household garbage, recycling, and yard trash) created at vacation rentals shall be stored and put out for pick up in compliance with Chapter 50 of this code, and on the day(s) of the week set out in the city's solid waste code of ordinances, franchise agreement, and official policies.

- (c) **Legal Compliance.** All persons renting and occupying a vacation rental shall comply with all local, state and federal laws applicable to their conduct at all times, including those related to illegal activities, the creation of nuisances, disturbances of the peace, and responses to emergency declarations.
- (d) **Evacuation.** Vacation rental occupants are required to participate in all mandatory evacuations due to hurricanes, tropical storms or other threats to resident safety, as required by state and local laws.
- (e) **Temporary Use Permit.** A vacation rental property, when rented or occupied by a vacation rental tenant or guest, shall not be eligible for a special event permit to be conducted on the vacation rental property. The owner of a property possessing a rental registration may apply for a special event permit, upon a sworn statement under penalty of perjury that the permit they seek is for their personal use as the property owner and not by a transient rental guest or occupant. It shall be unlawful for any person to give any false or misleading information in connection with any application for a special event permit as required by this article.
- (f) **Temporary Storage.** No temporary storage containers may be stored on the vacation rental premises. The term “temporary storage container” shall mean any container, structure, box, cylinder, or crate made of any material not permanently affixed to real property, that is enclosed or capable of being enclosed on all sides, top and bottom, that is stored, placed, located or put on any real property within the city for the purpose of storing personal property, construction material, trash, refuse, garbage, debris, or other material or matter. Provided, however, with prior authorization from the building department a temporary storage container may be authorized during valid construction permit activity for this location. For purposes of this section, a garbage can or a recycling container, as those terms are used in sections 50-33, 50-61, and 50-62 of this code, are not temporary storage containers.
- (g) **Impermissible Rental.** No accessory structure, vehicle, recreational vehicle, trailer, camper, boat, yacht, or similar apparatus shall be utilized or rented as a vacation rental, or used to impermissibly provide sleeping quarters or otherwise accommodate more than the permitted number of overnight occupants on a property when used as a vacation rental.

**Sec. 18-219. Residential Amenities - rentals prohibited.**

- (a) The owner, tenant, or authorized agent of an owner or tenant of a single-family dwelling, duplex, duplex townhouse, or townhouse is prohibited from listing on any online marketplace for rent or lease, any amenity, feature, or accessory building or structure, appurtenant to or associated with such single-family dwelling, regardless of the purpose or length of time of said rental or lease, or otherwise renting or leasing individual amenities, features, or accessory buildings or structures on the property separate or apart from the primary structure.
- (b) For purposes of this section, the words “amenity, feature, or accessory building or structure” includes, but is not limited to, sheds, garages, docks, boat slips and lifts, driveways, rooftops, attics, pools, spas, saunas, fire pit, putting greens, sports courts, gardens, gazebos, outdoor kitchens, or front, rear or side yards.

(c) This section does not apply to the renting or leasing of clubhouse rooms or spaces, storage closets, parking spaces or garages of condominiums, as that term is defined in § 110-1 of this code, when the rental or lease is between the condominium association and its residents or between a condominium resident and another condominium resident.

**Sec. 18-220. – Minimum life/safety requirements.**

- (a) **Swimming pool, spa, and hot tub safety.** A swimming pool, spa, or hot tub shall comply with the applicable standards of Florida Statutes Chapter 515 Residential Swimming Pool Safety Act.
- (b) **Smoke and carbon monoxide (CO) detection and notification system.** There shall be a hard-wired smoke and carbon monoxide detection system, installed and maintained in compliance with the requirements of Florida Building Code Residential, Sections R314 Smoke Alarms R315 Carbon Monoxide Alarms.
- (c) **Exit Signage.** Each doorway operating as an exit to the property shall be designated by a sign stating “EXIT”, that is illuminated or otherwise composed of reflective material such that it could be readily perceived with the assistance of a flashlight, in conformity with the applicable requirements of the Florida Fire Prevention Code
- (d) **Fire extinguisher.** Each vacation rental shall install and maintain at least one working multi-purpose (ABC) dry chemical extinguisher on each floor of the rental property or unit. The fire extinguishers shall not be installed inside of a closet or cabinet, but rather must be installed on a wall in an area clearly visible to guests. Each fire extinguisher shall be installed and maintained in compliance with NFPA 10.
- (e) **Battery powered emergency lighting.** Battery powered emergency lighting which is hard-wired, and illuminates automatically for at least ninety (90) minutes when electricity is interrupted, is required at each building exit.

**Sec. 18-221. – Exemption for pre-existing rental agreements.**

Notwithstanding any other provision of this article, a rental agreement with prospective occupants for vacations rentals that were entered into prior to the enactment of this section (hereinafter “pre-existing agreement”) is exempt from the provisions of this article to the extent any newly-adopted term of this article conflicts with a term of the pre-existing agreement.

If a vacation rental is cited for a violation of this article, (that would not be a violation if it were not for newly-adopted terms of this article), when the vacation rental is occupied under the terms of a pre-existing agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from this article due to it being occupied pursuant to a pre-existing agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:

- (1) Copy of deposit or payment information evidencing that the agreement was a pre-existing agreement;
- (2) Copy of e-mail or other communication evidencing a binding pre-existing agreement;
- (3) Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement a pre-existing agreement under this article; or
- (4) Written vacation rental agreement establishing or evidencing it was entered into prior to the adoption and enactment of this section.

If it is reasonably determined by the code enforcement officer or deputy, and confirmed by the Magistrate, that any information supplied to the city in support of an application for exemption or in support of a defense based upon pre-existing agreement was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a code enforcement proceeding and prosecution under Florida Statutes § 837.06.

**Sec. 18-222. – Exemption for owner occupied vacation rentals.**

The provisions of this article shall not apply to owner occupied vacation rentals or property which is designated homestead under the Florida Constitution and Florida law from forced sale under any process of law. Before granting such exemption City staff shall verify that the identified property is afforded status as a homestead for the identified property owner, pursuant to the records maintained by Pinellas County. Any person desiring to qualify for the exemption herein shall file an affidavit in substantially the following form.:

“Affidavit of Exemption”

State of \_\_\_\_\_

County \_\_\_\_\_

Before me the undersigned authority personally appeared \_\_\_\_\_ (hereinafter the "Owner") who upon oath deposes and states:

1. I am over the age of 18 and competent to make this Affidavit.
2. I own the following real property in the City of Indian Rocks Beach, Pinellas County, State of Florida: (Legal description and Street Address)
3. Check as applicable:  
 I currently occupy the property described in paragraph 2 above and have resided on this property continuously and uninterrupted from (date) to the date of this Affidavit. and

( ) I have applied for and received the homestead tax exemption as to the above-described property, that \_\_\_\_\_ is the tax identification parcel number of this property, and that the undersigned has resided on this property continuously and uninterruptedly from (date) to the date of this Affidavit.

4. The purpose of this Affidavit is to qualify for exemption from the City of Indian Rocks Beach Vacation Rental Ordinance.

Sworn and subscribed before me by \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_  
Notary

**SECTION 2.** For purposes of codification of any existing section of the City of Indian Rocks Beach's Code herein amended, words **underlined** represent additions to original text, words **stricken** are deletions from the original text, and words neither underlined nor stricken remain unchanged.

**SECTION 3.** If any section, subsection, sentence, clause, provision or word of this Ordinance is held unconstitutional or otherwise legally invalid, same shall be severable and the remainder of this Ordinance shall not be affected by such invalidity, such that any remainder of the Ordinance shall withstand any severed provision, as the Board of Commissioners would have adopted the Ordinance and its regulatory scheme even absent the invalid part.

**SECTION 4.** The Codifier shall codify the substantive amendments to the City of Indian Rocks Beach's Code contained in Section 1 of this Ordinance as provided for therein, and shall not codify the exordial clauses nor any other sections not designated for codification.

**SECTION 5.** Pursuant to Florida Statutes § 166.041 (4), this Ordinance shall take effect immediately upon adoption.



**ADOPTED ON FIRST READING** on the \_\_\_\_ day of \_\_\_\_\_, 2023, by  
the City Commission of the City of Indian Rocks Beach, Florida.

**ADOPTED ON SECOND AND FINAL READING** on the \_\_\_\_ day of  
\_\_\_\_\_, 2023, by City Commission of the City of Indian Rocks Beach, Florida.

\_\_\_\_\_  
Joanne Moston "Cookie" Kennedy  
Mayor-Commissioner

\_\_\_\_\_  
Deanne Bulino O'Reilly  
City Clerk

**AGENDA ITEM NO. 8A**

**DISCUSSION OF side yard setbacks in the CT zoning district.**

**INDIAN ROCKS CITY COMMISSION STAFF MEMO**

**MEETING OF:** April 11, 2023    **AGENDA Item:** 8A

**ORIGINATED BY:**            Hetty C. Harmon, AICP, City Planner

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



**SUBJECT:**                    **Sec 110-131(5)(f)(4)(ii) – CT Side Yard Setbacks Discussion**

**STAFF RECOMMENDATION:** Section 110-131(5)(f)(4)(ii) should be amended to clearly define the side yard setbacks in the CT District. The setback requirement for CT should be the same as the RM-2 Setbacks

**PLANNING AND ZONING BOARD RECOMMENDATION:** Section 110-131(5)(f)(4)(ii) should be amended to ensure its explicit terms establish absolute setbacks which would be applicable in the same manner from the grade to the roof of the building, and not in a manner where the setback increases as the elevation of the structure increases.

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**BACKGROUND**

The City of Indian Rocks Beach City Commission requested that Code Section 110-131(5)(f)(4)(ii), regulating side yard setbacks, be forwarded to the Planning and Zoning Board for review. The Commission requested that the P & Z Board discuss this section with staff to determine if this section should be amended. The Planning and Zoning Board met on February 9, 2023 to discuss this section.

**STAFF RECOMMENDATION**

Section 110-131(5)(f)(4)(ii) should be amended to more clearly define the side yard setbacks in the CT District. The setback requirement for CT should be the same as the RM-2 Setbacks

**RM-2 SETBACKS**

- i. For buildings that do not exceed 25 feet in height above pilings: Total side setback of 15 feet with a minimum of seven feet on either side.
- ii. For buildings that exceed 25 feet in height above pilings: Total side setback of 20 feet with a minimum of ten feet per side.

## **PLANNING AND ZONING BOARD RECOMMENDATION**

Section 110-131(5)(f)(4)(ii) should be amended to ensure its explicit terms establish absolute setbacks which would be applicable in the same manner from the grade to the roof of the building, and not in a manner where the setback increases as the elevation of the structure increases.

### **Section 110-131(5)f. Setbacks for CT district.**

#### **4. Side yard:**

- i. For buildings that do not exceed 25 feet in height above pilings: The side yard setback is a total of 15 [feet] with a minimum of seven [feet] on one side.
- ii. For buildings that exceed 25 feet in height above pilings: The side yard setback shall be a minimum of 12 percent of the building width on each side and the side yard shall be at least seven feet one side and 15 feet total on both sides.

Also, for every two feet in height above 30 feet from grade, one foot shall be added to each minimum side yard.

If the property is a corner lot abutting Gulf Boulevard and the structure fronts the beach access, the side setback shall be a minimum of 25 feet on Gulf Boulevard and the other side setback shall be the minimum as calculated based on height and width of the building.

The staff is interpreting this regulation as

- i. For buildings that do not exceed 25 feet in height above pilings: The side yard setback is a total of 15 feet with a minimum of seven feet on one side.
- ii. For buildings that exceed 25 feet in height above pilings: The side yard setback shall be a minimum of 12 percent of the building width on each side and the side yard shall be at least seven feet one side and 15 feet total on both sides.

Also, when the building height exceeds 30 feet from grade or 20 feet above the 10 feet pilings the building will be setback an additional 1 ft for every two feet or portion thereof of the additional building height to each minimum side yard. The additional required setback will begin at 30 ft.

Below are examples of the required side yard setbacks for different building heights and lot sizes as required in the Land Development Regulations, staff interpretation of the side yard setbacks and the proposed side yard setbacks for buildings over 35 feet utilizing the RM-2 side yard setbacks.

**LAND DEVELOPMENT REGULATIONS AND STAFF INTERPRETATION**

50 ft Wide Lot			
LDR Code			
Lot Width	Building Height	Side Yard Setbacks	Building Width
50 ft	35 ft	15 ft min of 7ft on one side	35 ft
50 ft	46 ft	11.24 per side	27 ft
Staff Interpretation			
Lot Width	Building Height	Side Yard Setbacks	Building Width
50 ft	35 ft	15 ft min of 7ft on one side	35 ft
50 ft	46 ft	15 ft min of 7ft on one side on ground At 30ft add 8 ft each side	35 ft

120 ft Wide Lot			
LDR Code			
Lot Width	Building Height	Side Yard Setbacks	Building Width
120 ft	35 ft	15 ft min of 7ft on one side	105 ft
120 ft	46 ft	17.84 per side	82 ft
Staff Interpretation			
Lot Width	Building Height	Side Yard Setbacks	Building Width
120 ft	35 ft	15 ft min of 7ft on one side	105 ft
120 ft	46 ft	11.24 per side on ground At 30ft add 8 ft each side	96 ft

**PROPOSED LAND DEVELOPMENT REGULATIONS WITH RM-2 SETBACKS**

50 ft Wide Lot			
Proposed			
Lot Width	Building Height	Side Yard Setbacks	Building Width
50 ft	35 ft	15 ft min of 7ft on one side	35 ft
50 ft	46 ft	10 ft per side	30 ft

120 ft Wide Lot			
Proposed			
Lot Width	Building Height	Side Yard Setbacks	Building Width
120 ft	35 ft	15 ft min of 7ft on one side	105 ft
120 ft	46 ft	10 ft per side	100 ft

**MINUTES — FEBRUARY 9, 2023  
CITY OF INDIAN ROCKS BEACH  
PLANNING AND ZONING BOARD**

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The Regular Meeting of the Indian Rocks Beach Planning and Zoning Board was held on **THURSDAY, FEBRUARY 9, 2023**, at 6:00 p.m., in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida.

1. **CALL TO ORDER.** Chair McFall called the meeting to order at 6:00 p.m.

2. **ROLL CALL:**

**PRESENT:** Acting Chair Rick McFall, Board Member Richard Antepenko, Board Member Adrienne Dausen, Board Member Scott Holmes, Board Member Peter Sawchyn, Board Member Herb Sylvester, Board Member Myra Warman, and 1<sup>st</sup> Alternate Board Member Dave Mott.

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

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

3. **APPROVAL OF MINUTES:** None

4. **DISCUSSION OF side yard setbacks in the CT zoning district.**  
[Code Sec. 110-131(5)(f)(4)(ii)].

*[Beginning of Staff Report]*

**BACKGROUND:**

At the request of the city commission, it is requested that the planning and zoning board ("P&Z") review and provide advice concerning Section 110- 131(5)(f)(4)(ii), regulating side setbacks in the commercial tourist ("CT") district. The Commission has requested that the P & Z discuss this section with staff to determine if this section should be amended. At the end of discussion, the P&Z will forward a recommendation to the city commission.

Enclosed with this memorandum is a document summarizing the setback requirements in each of the city's zoning districts.

**STAFF RECOMMENDATION:**

Section 110-131(5)(f)(4)(ii) should be amended to more clearly establish the side yard setbacks in the CT District. The setback requirement for CT should be the same as the setbacks applicable in the RM-2 District.

## **RM-2 SETBACKS**

- i. For buildings that do not exceed 25 feet in height above pilings: Total side setback of 15 feet with a minimum of seven (7) feet on either side.
- ii. For buildings that exceed 25 feet in height feet above pilings: Total side setback of 20 feet with a minimum of ten (10) feet per side.

Section 110-131(5)f. Setbacks for CT district.

4. Side yard:
  - i. For buildings that do not exceed 25 feet in height above pilings: The side yard setback is a total of 15 [feet] with a minimum of seven [feet] on one side.
  - ii. For buildings that exceed 25 feet in height above pilings: The side yard setback shall be a minimum of 12 percent of the building width on each side and the side yard shall be at least seven feet one side and 15 feet total on both sides.

Also, for every two feet in height above 30 feet from grade, one foot shall be added to each minimum side yard. If the property is a corner lot abutting Gulf Boulevard and the structure fronts the beach access, the side setback shall be a minimum of 25 feet on Gulf Boulevard and the other side setback shall be the minimum as calculated based on height and width of the building.

City staff has interpreted and implemented this language as follows:

- i. For buildings that do not exceed 25 feet in height above pilings: The side yard setback is a total of 15 feet with a minimum of seven feet on one side.
- ii. For buildings that exceed 25 feet in height above pilings: The side yard setback shall be a minimum of 12 percent of the building width on each side and the side yard shall be at least seven feet one side and 15 feet total on both sides.

Also, when the building height exceeds 30 feet from grade or 20 feet above the 10 feet pilings the building will be setback an additional 1 ft for every two feet or portion thereof of the additional building height to each minimum side yard. The additional required setback will begin at 30 feet

Below are examples of the required side yard setbacks for different building heights and lot sizes as required in the land development regulations, staff interpretation of the side yard setbacks and the proposed side yard setbacks for buildings over 35 feet utilizing the RM-2 side yard setbacks.

**LAND DEVELOPMENT REGULATIONS AND STAFF INTERPRETATION**

120 ft Wide Lot			
LDR Code			
Lot Width	Building Height	Side Yard Setbacks	Building Width
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50 ft Wide Lot			
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Lot Width	Building Height	Side Yard Setbacks	Building Width
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Staff Interpretation			
Lot Width	Building Height	Side Yard Setbacks	Building Width
50 ft	35 ft	15 ft min of 7ft on one side	35 ft
50 ft	46 ft	15 ft min of 7ft on one side on ground At 30ft add 8 ft each side	35 ft

**PROPOSED LAND DEVELOPMENT REGULATIONS WITH RM-2 SETBACKS**

50 ft Wide Lot			
Proposed			
Lot Width	Building Height	Side Yard Setbacks	Building Width
50 ft	35 ft	15 ft min of 7ft on	35 ft



		one side	
50 ft	46 ft	10 ft per side	30 ft
<b>120 ft Wide Lot</b>			
<b>Proposed</b>			
<b>Lot Width</b>	<b>Building Height</b>	<b>Side Yard Setbacks</b>	<b>Building Width</b>
120 ft	35 ft	15 ft min of 7ft on one side	105 ft
120 ft	46 ft	10 ft per side	100 ft

*[End of Staff Report]*

Planning Consultant Harmon stated the city commission has requested that the planning and zoning board review and provide advice concerning Code Section 110-131(5)(f)(4)(ii), regulating side yard setbacks in the CT — commercial tourist zoning district. The city commission would like the planning and zoning board to discuss this section to determine if it should be amended.

Planning Consultant Harmon stated that the staff has been interpreting this section for buildings over 30 feet in the CT zoning district by taking 12% of the building width and then stepping the building in.

Planning Consultant Harmon stated if the planning and zoning board makes any recommended amendments that, the planning and zoning board consider recommending that the side setback requirements for the CT zoning district be compatible with the RM-2 district side setbacks, which have a total side setback of 20 feet with a minimum of 10 feet per side.

Member Antepencko asked what the current language is.

City Attorney Mora stated the current language is set forth as follows: *"Also, for every two feet in height above 30 feet from grade, one foot shall be added to each minimum side yard."*

City Attorney Mora stated the staff's recommendation is to amend the language to harmonize it with the RM-2 zoning district's side setback requirements, as reflected in the staff report.

City Attorney Mora stated this came to the planning and zoning board because some citizen feedback to the city commission wanted this provision revisited. In hearing that inquiry and request, the city commission suggested that it would be best to start at this board.

City Attorney Mora stated the planning and zoning board is charged to keep it the same, amend it, and if so, what is this board's advice on that code section as it relates to heights and setbacks?

Member Sawchyn asked what the definition of the RM-2 zoning district is.

Planning Consultant Harmon responded residential-medium. There are areas throughout the city along Gulf Boulevard, Bay Boulevard, and along 1st Street.

Member Warman asked if the staff is requesting to change the language to be more similar or change the side setbacks to be more similar to the RM-2 zoning district.

City Attorney Mora responded affirmatively.

Member Warman asked if the staff was discussing the language or the requirements.

City Attorney Mora stated the language would affect the requirements as they are implemented. The current setback is: *"For buildings that exceed 25 feet in height above pilings: The side yard setback shall be a minimum of 12 percent of the building width on each side and the side yard shall be at least seven feet one side and 15 feet total on both sides. Also, for every two feet in height above 30 feet from grade, one foot shall be added to each minimum side yard."*

City Attorney Mora stated the language change as proposed here would have it be: *"For buildings that do not exceed 25 feet in height this is the setback and for buildings that do exceed 25 feet this is the setback" . . . eliminating that calculus, eliminating that step grading.*

City Attorney Mora stated the way that the code section is being administered for that language over 30 feet, for every 2 feet, it starts to create a tiered wedding cake setback. Staff recommends that the CT and RM-2 zoning districts' side setbacks be in harmony, so any building of 25 feet in height would have a minimum side setback of 10 feet.

Member Warman asked if the commercial structures would get fatter sooner and boxier.

City Attorney Mora stated they could. That is more of a subject element. They would not be required to tier inwards gradually.

Member Holmes stated that part of the problem is with how the city code was written. This code section has been in here for a long time, and the city staff's interpretation has changed. He has experience with it being an architect. Years ago, it was interpreted as the whole setback would step back, and now it is interpreted as stair-step setbacks, like the Empire State Building. He stated the reason for stair-step setbacks is to prevent the canyon effect. It started in New York City. This code section can be interpreted both ways.

Member Holmes stated the code section is unclear, and he does not know if the new language clearly addresses that.

City Attorney Mora stated Member Holmes had accurately identified the narrow issue being presented, which was how the code section is written, and it can have multiple interpretations. Could this be a problem for the city, and does this language need to be changed for clarity? He stated the city commission wanted to hear what the planning and zoning board had to say about that language.

Member Holmes corrected himself and stated the new language does address that because there is no ambiguity. However, the staff's interpretation still has ambiguity since it only says it will go back for every 2 feet. So, does that start at the base or at 30 feet in the air?

City Attorney Mora stated it starts at 30 feet in the air.

Chair McFall asked if the city can define setbacks as a rule as to what the city considers setbacks.

City Attorney Mora said that is a term of art. The setback is how far away the structure is from the property line.

Chair McFall stated there is a legal definition in the city code; is that not correct?

City Attorney Mora responded affirmatively and stated he paraphrased the definition of a setback, but that is functionally it—the minimum distance of the structure from the property line.

Chair McFall stated a setback is a setback, so it does not change with the height.

City Attorney Mora stated a setback could change with the height if written that way.

Chair McFall stated he does not understand how the side setback requirement can change from what it used to be.

Chair McFall stated if the board recommends the RM-2 zoning district's side setbacks for the CT zoning district, that means density as well because there is a considerable difference in density between the two zoning districts. He stated that is why the setbacks are different to avoid the canyon effect.

Planning Consultant Harmon stated the units per acre would stay the same.

Member Warman asked if there was a height restriction in IRB.

Planning Consultant Harmon stated the maximum height in the CT and RM-2 zoning districts are 46 feet and the maximum height in the single-family zoning district is 35 feet.

Member Mott stated the code section could be clarified by adding the words "at grade" at the end of the following paragraph: *"Also, for every two feet in height above 30 feet from grade, one foot shall be added to each minimum side yard, at grade."*

Chair McFall stated the city could not utilize one setback on the ground floor, eliminate the setback on the second floor, and then have another setback on the third floor. He would think that the definition of setbacks always meant in the past that it was from the ground level. Would that not be true?

City Attorney Mora stated that it is not an absolute truth. The city can have different setbacks at varying heights, and that is precisely what is being administered presently. A city code can be written that way. As Member Holmes explained, that is not uncommon, especially in urban areas with a density of taller structures.

City Attorney Mora stated that if the board wishes for setbacks to be absolute, then make that recommendation to the city commission. If the board prefers the current construct but wishes it to be written differently, then make that recommendation.

Planning Consultant Harmon stated she has never seen the term 12% of the building width and has been running into problems with that terminology. The 12% of the building width is not cut and dry. She stated city codes usually refer to lot widths and are more straightforward.

Member Sawchyn stated he needed a bit more clarification. He clarified that this code section deals with how far a building structure must be from the side yard.

Planning Consultant responded affirmatively.

Member Antepencko stated he also thought that the code section was confusing because once it says above grade, it is very understandable. But then it starts mentioning above pilings, and there is no mention of the height of the pilings. He thinks this code section needs to be clarified and that it would benefit the staff and the developers.

Member Antepencko stated he could not understand why a single setback, front, rear, or side, would make a difference. He is unsure he understands what people are having problems with — the 15-foot total side yard setback with a minimum of 7.5 feet on each side.

City Attorney Mora stated to the extent there has been an identified problem, challenge, or issue it is the issue that Member Holmes determined by saying that the code section is capable of multiple interpretations.

Member Holmes stated the buildings are set back because more sunlight is coming in as they get higher. In New York City, when the buildings were going straight up, it was getting dark at the bottom of the streets. So, New York City implemented a code to get more sunlight to the bottom of the streets. He stated that is essentially what the city's code section does. As the building goes up, it steps back, bringing more light between the buildings. He stated where the CT zoning district is, right on the beach, that is probably more important because when the sunrise comes up, it allows the sun to come through the buildings, and that was perhaps the intent when it was originally written.

Member Sawchyn stated the city of Indian Rocks Beach could not be compared to New York and the Empire State Building.

Member Holmes stated he understood that, but that is where the original idea came from.

Member Warman stated that she asked about the height because the staff talked about the third story over the pilings being smaller than the rest of the building. She said she thinks this is an aesthetic question, too, like how the buildings will look — big squares on top of pilings or wedding cakes on top of pilings.

Chair McFall opened the public comment session.

**Kelley Cisarik, 448 Harbor Drive South**, stated the city has some sound building practices in place, like its maximum heights and minimum setback requirements. These were designed to keep the city from being overbuilt, and they go back to the mid-1980s. She has watched the city's rules be chipped away for the last decade. First, the city's planned unit development ordinance was amended. She thinks this new recommendation for side setbacks in the CT zoning district is another change contributing to over-development.

Ms. Cisarik stated in this recommendation, the side setbacks are decreased. She would not want to see 46-foot-tall buildings closer together. It is too much overcrowding. She is always concerned about drainage; if buildings are allowed to be wider, there is less ground to absorb the rain. Beach Trail does not drain well, and the smaller side yards worsen it.

Ms. Cisarik stated it is an unnecessary and an undesirable giveaway to developers and increases the density and intensity in the already crowded parts of the commercial tourist area of IRB. She hopes the board recommends keeping the more restrictive straight-line side yard setback in place and not interpreting the code section like New York City, The Empire State Building, or some other urban center. She asked the board if clarifying language could be added to ensure it is not re-interpreted with weird step-ins to give the developer more density and intensity.

**R.B. Johnson, 1206 Beach Trail**, stated the basic language for side yard setbacks for the CT zoning district has been in the city code for decades. He said in 2003 or 2004, a new

form of development started in IRB, and they were condominiums — three floors over parking built on narrow lots in the CT zoning district.

Mr. Johnson provided a brief history of Code Section 110-131(5)(f)(i)(ii.) and numerous examples of condominium buildings that have been built.

Mr. Johnson asked the city commission to review this code section because the residents do not want to see tall buildings going up on narrow lots with tiny side yard setbacks. They need decent size side yard setbacks the higher up the buildings go, just like the wider buildings do. There needs to be some change in the language so the setbacks can be increased and not have narrow setbacks. The narrow setbacks can cause too much shading over the neighbors' properties, can increase the venturi effect with winds, is terrible for drainage, and is bad for several reasons. There needs to be a decent side yard setback when a building gets up to that height.

Mr. Johnson stated the language was tweaked in December 2004 and reversed the order of some of the language so that it would no longer be interpreted where it could no longer be a tiny side yard setback. For example, if there was a building where the 12% got below the 15 feet total side setback, then as the building got taller, the 1 foot per every 2 feet was added to the minimum. That would increase the total setback and not make it such a tiny side yard setback. That was what was done and was put in the city code, and it has been there for all these years.

Mr. Johnson stated that a couple of years ago, he saw a condo going up behind the 2300 Gulf Boulevard Plaza with a curious shape. It went up two floors over parking without a very large side setback, and then it jumped back up on the third floor. He wondered why it was doing that. Nothing in the city code says a developer has to step back their side yard setbacks on the third floor.

Mr. Johnson stated the city does not need this code section misinterpreted or creatively interpreted by the staff. It needs to be interpreted the way it was written and in the way the plain English meaning of it is is that the developer increases the side setbacks when the building goes taller from the ground not up in the air. If that code section needs to be tweaked this and put some clarifying language in there, he asked the board to do that.

Mr. Johnson asked the board to add language to clarify that code section and not recommend the side setbacks in the RM-2 zoning district for the CT zoning district. The RM-2 zoning district has half the density and seldom has 3-story buildings where 3-story buildings over parking are permitted.

Mr. Johnson stated developers hardly ever build 3-story buildings in the RM-2 zoning district because it is half the density. But, it is done all the time in the CT zoning district. The CT zoning district has greater density and more incentive to go taller, and the city would want larger side setbacks because developers want to go taller to cram more units on the

sites. The CT zoning district needs to be protected. The perfect protection is just clarifying the existing language and returning to the interpretation it was meant to be and what the language says.

**John Pfanstiehl, 448 Harbor Drive South**, stated he had been a technical writer and had read that code section repeatedly. The language is crystal clear. There is nothing about wedding cakes. The staff's interpretation is more like an invention. He is sure that developers love it. After all, they make a lot more money because they get more square footage. The city code is very clear. There is no way to interpret it to mean something different.

Mr. Pfanstiehl stated the residents do not want increased widths or heights, and this is a giveaway for what reason he does not know. He disagrees with harmonizing the CT zoning district's setbacks to the RM-2 zoning district because one is twice as dense as the other.

Chair McFall closed the public comment session.

Member Dauses stated she disagrees with changing the side setbacks of the CT zoning district to that of the RM-2 zoning district because the developers should be able to have some creativity. However, staff needs to figure out not a ratio by calculations but become straightforward with this regarding dimensions.

Member Dauses stated it would help if there were visual interpretations of the city code. She said she does not want all the buildings to look like temples. The way the city code is being interpreted right now, that is what is being built.

Member Dauses stated she does not feel that future land development should be penalized while the city tries correcting the language.

Member Mott stated the public stated when buildings get taller, the side setbacks should increase so the rain has enough ground to absorb the runoff water.

Chair McFall stated the key here is the definition of setbacks. Property lines are not in the air but are across the ground. A person buys land, not the air. Based on that, he thinks the language as it reads now is very clear. If the city needs to clarify the definition of setbacks, then maybe that is the board's direction.

Chair McFall gave several reasons/examples why the city does not want wider buildings as it gets taller. When work is being done on these condos, the center land of Gulf Boulevard or the beach accesses are used to access the buildings, which is a considerable inconvenience to the residents here both in traffic as well as pedestrians, beach-goers, and parking spaces.

Chair McFall stated the city developed a PUD ordinance several years ago that allowed the developers to barter back and forth in exchange for architectural improvements to the properties. The bottom line is if the city gives a developer a square foot, they are going to take it. Why? Because money dictates that they will.

Chair McFall stated to avoid Indian Rocks Beach from looking like any other coastal city up and down the Gulf coast, the city has to have city codes to prevent the canyon effect on Gulf Boulevard, unlike Clearwater Beach, the Redingtons to the south, or Indian Shores. There is no sunlight or view of the gulf. Indian Rocks Beach is unique because there is no canyon effect on Gulf Boulevard and a view of the gulf from Gulf Boulevard.

Chair McFall stated that the city code is correct, but setbacks must be defined to make the interpretation straightforward.

City Attorney Mora clarified what is being asked of the planning and zoning board and what is within the powers and duties of members of the planning and zoning board. The planning and zoning board had been asked to look at the land development code and determine whether the language in the land development code should be changed. To the extent the board feels that the language as written is clear or should be interpreted in a way that is not within the board's charge. The board does not render official interpretations. So, if there is an interpretation that the board prefers and would like to see adhered to, he recommends an amendment. He can finesse language for the board, or the board should at least give a policy direction. Staff needs a policy direction for that code section, not an interpretation from the board.

City Attorney Mora stated that the code section is capable of multiple interpretations, and the city staff and its residents are functionally telling the board that this code section can and has been interpreted in more than one way.

City Attorney Mora stated he does not think the definition of setbacks is necessarily the issue as much as it clarifies how the board would like the side setback administered because setbacks is a well-established term. The how of it and the language in that regard may be better suited to reach the board's desired goal.

Chair McFall stated he would agree, but he is looking at definitions. According to the city code, setback lines mean the distance from property lines. They are not in the air; they are not on the ground.

City Attorney Mora stated that was correct. He noted the point of contention is Code Section 110-131(5)(f)(4)(i)(ii.). Also, for every two feet in height above 30 feet from grade, one foot shall be added to each minimum side yard.

City Attorney Mora stated one way to read it is implicit and understood that it is absolute, but that is not how it is written. It is written, "*Also, for every two feet in height above 30 feet*



*from grade, one foot shall be added to each minimum side yard,"* with an independent clause in the middle. With that, it can be interpreted that the additional setback applies to those every two feet in height above 30 feet from grade.

City Attorney Mora stated if the board likes everything about this except that, then make it clear that the board wishes for it to be absolute and not graduated.

Member Daus asked if the board could propose a ratio per floor because she has seen that in different cities.

Member Holmes stated that the board is trying to avoid wedding cake-type structures. He can see how that code section can be interpreted either way. He thinks making something clear says this does not allow a developer to step it back at 30 feet or any height above.

Member Holmes stated that the following language in Code Section 110-131(5)(f)(ii.) is also confusing: *"For buildings that exceed 25 feet above pilings: The side yard setback shall be a minimum of 12 percent of the building width on each side and the side yard shall be at least seven feet one side and 15 feet total on both sides,"* because the width of the building cannot be determined without knowing the setbacks.

Member Holmes suggested that the staff and the city commission review this code section as it is confusing and does not make sense.

Member Daus asked if staff could demonstrate both interpretations of that code section so members could visually see and understand what the staff is talking about, i.e., the Empire State Building (stair-stepping) and bring the setbacks in from grade/ground level to the roof.

Member Sawchyn stated it would have been helpful if staff included visuals in the staff report.

City Attorney Mora stated Member Holmes held up the page horizontally and then added a perpendicular page vertically in the center of it to show a narrowing second layer.

Planning Consultant Harmon stated drainage plans are reviewed for buildings with three or more units in the CT zoning district.

Member Daus asked if the city can be as specific regarding the first floor since it has to have this much of a ratio from the side setbacks and so much for each floor after that.

Chair McFall, Member Mott, and Member Warman stated they like the grade to the roof language.

Member Antepenکو asked why the staff would want to harmonize the two different zoning districts' side setbacks when both districts work. He is not in favor of that.

City Attorney Mora stated staff provided a parallel example from another zoning district. He said it is about the uniform format, with no percentage calculus ratio. It is just absolute. Here is the number, and the developer knows this percentage. The staff's approach was to resolve the perceived lack of clarity and more clearly address the consistency of the city code. It was for parallelism.

Member Dauses stated that clarifying that code section will allow some positive creativity from a design standpoint. It gives architects more flexibility to come in by having a more straightforward interpretation of that code section. That will allow more expression in the design.

**MOTION MADE BY MEMBER SYLVESTER, SECONDED BY MEMBER ANTEPENKO, TO RECOMMEND TO THE CITY COMMISSION TO CLARIFY CODE SECTION 110-131(5)(f)(i)(ii.) BY ADDING WORDS TO THE EFFECT "FROM GRADE TO ROOF" AT THE END OF THE FOLLOWING PARAGRAPH: "ALSO, FOR EVERY TWO FEET IN HEIGHT ABOVE 30 FEET FROM GRADE, ONE FOOT SHALL BE ADDED TO EACH MINIMUM SIDE YARD".**

**ROLL CALL VOTE:**

**AYES: ANTEPENKO, DAUSES, HOLMES, SAWCHYN, SYLVESTER, WARMAN, AND McFALL.**

**NAYS: NONE**

**MOTION CARRIED UNANIMOUS TO RECOMMEND TO THE CITY COMMISSION TO CLARIFY CODE SECTION 110-131(5)(f)(i)(ii.).**

## **5. OTHER BUSINESS.**

**CONSENSUS OF THE PLANNING AND ZONING BOARD FOR THE CITY COMMISSION TO REFER TO THE PLANNING AND ZONING FOR REVIEW AND RECOMMENDATION CODE SECTION 110-131(5)(f)(ii.) "FOR BUILDINGS THAT EXCEED 25 FEET ABOVE PILINGS: THE SIDE YARD SETBACK SHALL BE A MINIMUM OF 12 PERCENT OF THE BUILDING WIDTH ON EACH SIDE AND THE SIDE YARD SHALL BE AT LEAST SEVEN FEET ONE SIDE AND 15 FEET TOTAL ON BOTH SIDES," AS IT IS VERY CONFUSING BECAUSE THE WIDTH OF THE BUILDING CANNOT BE DETERMINED WITHOUT KNOWING THE SETBACKS.**

## **6. ADJOURNMENT.**

**MOTION MADE BY MEMBER SAWCHYN, SECONDED BY MEMBER SYLVESTER, TO ADJOURN THE MEETING AT 7:05 P.M. UNANIMOUS APPROVAL BY ACCLAMATION.**

Date Approved

Rick McFall, Acting Chairperson

/DOR

DRAFT MINUTES

**AGENDA ITEM NO. 8B**

**DISCUSSION OF  
Code Section 110-264(b),  
Maximum floor area ratio;  
calculation of mixed use  
density/intensity.**

**INDIAN ROCKS CITY COMMISSION STAFF MEMO**

**MEETING OF:** April 11, 2023    **AGENDA Item:** 8B

**ORIGINATED BY:** Hetty C. Harmon, AICP, City Planner

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

**SUBJECT:** Section Sec. 110-264 (b). - Maximum floor area ratio; calculation for mixed use density/intensity.

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**BACKGROUND:**

Recently Code **Section 110-264 (b). - Maximum floor area ratio; calculation for mixed use density/intensity** has been discussed with property owners who are located in the Professional Office district. Property owners want to build a mixed use development including residential use over commercial office space and are finding that the allowable square footage for the commercial office space would be very limited if they want to add a single family or duplex above.

Section 110-264 (b) requires that if you want to build a mixed use development the lot square footage would have to be allocated for the different uses. For example if you own a 7200 sf lot in the Professional Office district you need to allocate 5808 sf for the single family/duplex and the remaining land of 1392 sf is the land available to allocate for commercial use. The commercial square footage allowed is based on the FAR (Floor Area Ratio), in the P-1 district the FAR is .40 or 40% of the land available. The remaining land available is 1392 sf x .40 FAR would allow for 556.8 sf of commercial space.

**EXAMPLE**

Lot: 60ft x 120ft = 7200sf

Square Footage Required:

**Single Family/Duplex = 5808 sf**

Remaining sf = 1392 sf

**Office -1392sf x .40 FAR = 556.8 sf**

Sec. 110-264. - Maximum floor area ratio; calculation for mixed use density/intensity.

- (a) For nonresidential projects, the maximum gross building square footage shall be the sum of the nonresidential project acreage multiplied by the maximum floor area ratio permitted by the applicable land use classification. For example, a floor area ratio of 0.50 applied to a 10,000-square-foot lot would permit a single-story building of 5,000 square feet or a building of any number of floors whose cumulative square footage does not exceed 5,000 square feet.
- (b) In applying floor area ratios, all residential land uses which fall within a lot's boundaries shall be excluded. Such cases of mixed use shall not exceed, in combination, the respective number of units per acre and the building square footage permitted when allocated in their respective proportion to the total lot area. Also, only those lands specifically within a project's boundaries may be used for calculating the maximum permitted building square footage.

**AGENDA ITEM NO. 9**

**OTHER BUSINESS**

**AGENDA ITEM NO. 10**

**ADJOURNMENT.**