The Crossroads of South Florida,
We envision a sustainable economy, Let Us Grow Together

CITY OF SOUTH BAY

CITY COMMISSION AGENDA

CITY HALL CHAMBER

TUESDAY, JULY 19, 2022

335 SW 2ND Avenue
South Bay, FL 33493
www.southbaycity.com
Phone: 561-996-6751 Fax: 561-996-7950

Mayor:	**Joe Kyles Sr.**
Vice Mayor:	**Betty Barnard**
Commissioner:	**Esther Berry**
Commissioner:	**Taranza McKelvin**
Commissioner:	**John Wilson**

City Manager:	**Leondrae D. Camel**
City Attorney:	**Burnadette Norris-Weeks**
City Clerk:	**Natalie Malone**

RULES OF PROCEDURE

WHO MAY SPEAK

Meetings of the City Commission are open to the public. They are not; however, public forums. Any resident who wishes to address the commission on any subject within the scope of the Commission's authority may do so, providing it is accomplished in an orderly manner and in accordance with the procedures outlined below.

SPEAKING ON AGENDA ITEM

I. **Consent Agenda Item** – These are items, which the Commission does not need to discuss individually, and which are voted on as a group. Any Commissioner who wishes to discuss any individual item on the consent agenda may request the Mayor to pull such item from the consent agenda. Those items pulled will be discussed and voted upon individually.

II. **Regular Agenda Items** – These are items, which the Commission will discuss individually in the order listed on the agenda. By majority vote, the City Commission may permit any person to be heard on an item at a non-public hearing.

III. **Public Hearing Items** – This portion of the agenda is to obtain input from the public on some ordinances, resolutions and zoning applications. The chair will permit any person to be heard on the item during formal public hearings.

SPEAKING ON SUBJECTS NOT ON THE AGENDA

Any resident may address the Commission on any items pertaining to City business during the Opportunity for the Public to Address the Commission portion of the agenda. Persons wishing to speak must sign in with the City Clerk before the start of the meeting.

ADDRESSING THE COMMISSION: MANNER AND TIME

By majority vote the City Commission may invite citizen discussion on any agenda item. In every case where a citizen is recognized by the Mayor to discuss an agenda item, the citizen shall step to the podium/microphone, state his or her name and address for the benefit of the city clerk, identify any group or organization he or she represents and shall then succinctly state his or her position regarding the item before the city commission. Any question, shall be related to the business of the City and deemed appropriate by the Mayor, shall be directed to the Mayor and the Mayor shall then re-direct the question to the appropriate Commissioner or City Staff to answer the citizen question which shall be related to the business of the City.

All comments or questions of the public are to be directed to the Mayor as presiding officer only. There shall be no cross conversations or questions of any other persons. The length of time each individual may speak should be limited in the interest or order and conduct of the business at hand. Comments to the Commission by individual citizens shall be limited to three (3) minutes during the citizens request period. The City clerk shall be charged with the responsibility of notifying each citizen thirty (30) seconds before said time shall elapse and when said time limit has expired.

APPEALS

If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she 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.

DECORUM

If a member of the audience becomes unruly, the Mayor has the right to require the person to leave the room. If a crowd becomes unruly, the Mayor may recess or adjourn the meeting.

PLEASE SILENCE ALL CELL PHONES AND PAGERS

CONTACT INFORMATION

If anyone has questions or comments about anything on the meeting agenda, please contact the City Manager at 561-996-6751.

AMERICANS WITH DISABILITY ACT

In accordance with the Americans with Disability Act and Florida Statute 286.26, persons with disabilities needing special accommodations to participate in this proceeding should contact the city clerk no later than three (3) days prior to the meeting at 561-996-6751 for assistance.

CITY OF SOUTH BAY

CITY WORKSHOP AGENDA

CITY HALL CHAMBER

TUESDAY, JULY 19, 2022

6:30 PM

NOTICE: If any person decides to appeal any decision of the City Commission at this meeting, he/she will need a record of the proceedings and for that purpose, he/she 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, pursuant to F.S. 286.01055. The City of South Bay does not prepare or provide such records.

1. CALL TO ORDER

2. ROLL CALL

3. DISCUSSION

3.a. Agenda Items

4. ADJOURNMENT

CITY OF SOUTH BAY

REGULAR CITY MEETING AGENDA

CITY HALL CHAMBER

TUESDAY, JULY 19, 2022

7:00 PM

NOTICE: If any person decides to appeal any decision of the City Commission at this meeting, he/she will need a record of the proceedings and for that purpose, he/she 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, pursuant to F.S. 286.01055. The City of South Bay does not prepare or provide such records.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodations in order to participate in this proceeding are entitled to the provision of certain assistance at no cost. Please call the City Clerk's Office at 561-996-6751 no later than 2 days prior to the hearing if this assistance is required. For hearing impaired assistance, please call the Florida Relay Service Numbers: 800-955-8771 (TDD) or 800-955-8770 (VOICE).

Any citizen of the audience wishing to appear before the City Commission to speak with reference to any agenda item must complete their "Request for Appearance and Comment" card and present completed form to the City Clerk.

1. CALL TO ORDER, ROLL CALL; PRAYER, PLEDGE OF ALLEGIANCE

2. DISCLOSURE OF VOTING CONFLICTS

3. PRESENTATIONS AND PROCLAMATIONS *(Up to 5 minutes)*

4. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE COMMISSION

5. CONSENT AGENDA

All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commissioner or person so requests, in which the item will be removed from the general order of business and considered in its normal sequence on the Agenda.

5.a. Regular City Workshop and City Meeting
Approval of City Minutes –June 07, 2022

5.b. Regular City Workshop and City Meeting
Approval of Meeting Agenda -July 19, 2022

6. RESOLUTIONS – (Non- Consent) and Quasi-Judicial Hearing, if applicable)

6.a. RESOLUTION NO. 25-2022
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ACCEPTING FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021; PROVIDING FOR AN EFFECTIVE DATE

6.b. RESOLUTION NO. 26-2022
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ESTABLISHING A PROPOSED MILLAGE

RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022, THROUGH SEPTEMBER 30, 2023, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE

6.c. RESOLUTION NO. 27-2022
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ESTABLISHING AND APPROVING A MINOR HOME REPAIR PROGRAM; PROVIDING FOR AN EFFECTIVE DATE

6.d. RESOLUTION NO. 28-2022
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ACCEPTING A CONVEYANCE OF REAL PROPERTY DEED FROM PALM BEACH COUNTY; AUTHORIZING THE CITY MANAGER TO TAKE ALL NECESSARY AND EXPEDIENT ACTION TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE

7. ORDINANCE

7.a. ORDINANCE NO. 04-2022: FINAL READING
AN ORDINANCE OF THE CITY OF SOUTH BAY, FLORIDA, REPEALING AND REPLACING CHAPTER 30, ARTICLE II, SECTION 30-58 ENTITLED, “GENERAL FEE SCHEDULE”, OF THE CITY’S CODE OF ORDINANCES; INCREASING LOCAL BUSINESS TAX FEES; PROVIDING FOR ADOPTION OF REPRESENTATIONS, PROVIDING FOR CONFLICTS AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR AN EFFECTIVE DATE

7.b. ORDINANCE 05-2022; FIRST READING
AN ORDINANCE OF THE CITY OF SOUTH BAY, FLORIDA, APPROVING A SMALL-SCALE FUTURE LAND USE MAP/COMPREHENSIVE PLAN AMENDMENT IN ORDER TO AMEND THE CITY’S FUTURE LAND USE DESIGNATION FOR PARCEL NO. 58-36-44-11-00-000-7090 GENERALLY LOCATED WEST OF U.S. HIGHWAY 27 AND ACCESSIBLE FROM U.S. HIGHWAY 27; AND, NORTH OF NW 4TH STREET; AND, COMPRISING APPROXIMATELY 14.2 ACRES AND LEGALLY DESCRIBED HEREIN IN 'EXHIBIT A' OF THE RACETRAC PETROLEUM, INC. APPLICATION AND AS ATTACHED HERETO FROM RLD - RESIDENTIAL LOW DENSITY FUTURE LAND USE DESIGNATION TO COMM - COMMERCIAL DESIGNATION; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

7.c. ORDINANCE 06-2022: FIRST READING

AN ORDINANCE OF THE CITY OF SOUTH BAY, FLORIDA TO RE-ZONE PARCEL NO. 58-36-44-11-00-000-7090 ON THE SITE KNOWN AS THE RACETRAC PETROLEUM, INC. AND GENERALLY LOCATED WEST OF U.S. HIGHWAY 27, ACCESSIBLE FROM U.S. HIGHWAY 27, ATTACHED HERETO AS EXHIBIT "A"; AND, NORTH OF NW 4TH STREET, COMPRISING OF APPROXIMATELY 14.2 ACRES FROM R-1 SINGLE FAMILY DWELLING DISTRICT ZONING TO B-2 WHOLESALE COMMERCIAL DISTRICT ZONING; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR AN EFFECTIVE DATE.

8. ROSENWALD ELEMENTARY SCHOOL

9. FINANCE REPORT

9.a. Accounts Payable Report

10. CITY CLERK REPORT

11. CITY MANAGER REPORT

12. CITY ATTORNEY REPORT

13. FUTURE AGENDA ITEMS

14. COMMISSIONER COMMENTS: FOR THE GOOD OF THE ORDER

15. ADJOURNMENT

CITY OF SOUTH BAY, FL

CITY WORKSHOP

CITY HALL CHAMBER
TUESDAY, JUNE 07, 2022
6:30PM

Present:

Mayor Joe Kyles
Vice-Mayor Betty Barnard
Commissioner Esther Berry
Commissioner John Wilson
Commissioner Taranza McKelvin

Staff:

Natalie Malone, City Clerk
Leondrae Camel, City Manager
Massih Saadatmand, Finance Director
Burnadette Norris-Weeks, Esq., City Attorney

(Full recording/discussion available through the City Clerk/City website)

1. CALL TO ORDER at 6:30pm

2. ROLL CALL

3. DISCUSSION

3.a. **Palm Beach County Commission on Ethics Introduction**
Gina A. Levesque, Intake and Compliance Manager

3.b. Agenda Items

4. ADJOURNMENT

CITY OF SOUTH BAY, FL

REGULAR CITY MEETING

CITY HALL CHAMBER

TUESDAY, JUNE 07, 2022

7:00PM

A Regular City Meeting of the City Commission of the City of South Bay, Florida was called to order by Mayor Joe Kyles in the Commission Chambers at 335 S.W. 2nd Avenue, South Bay, Florida on June 07, 2022 at 7:00 p.m.

(Full recording/discussion available through the City Clerk/City website)

Present:

Mayor Joe Kyles
Vice-Mayor Betty Barnard
Commissioner Esther Berry
Commissioner John Wilson
Commissioner Taranza McKelvin

Staff:

Natalie Malone, City Clerk
Leondrae Camel, City Manager
Massih Saadatmand, Finance Director
Burnadette Norris-Weeks, Esq., City Attorney

1. CALL TO ORDER, ROLL CALL; PRAYER, PLEDGE OF ALLEGIANCE

2. DISCLOSURE OF VOTING CONFLICTS: *NONE*

3. PRESENTATIONS AND PROCLAMATIONS *(Up to 5 minutes)*

3.a. Uniforms Mr. King, Parks and Recreation

Motion made to support the purchase of uniforms

Moved by: Commissioner McKelvin
Seconded by: Commissioner Wilson

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Wilson	YES

4. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE COMMISSION

4.a. Mr. Demp-Support Letter

Motion made to approve funding to support Mr. Demp in the amount of up to $3,000.00 from the discretionary fund

Moved by: Vice-Mayor Barnard
Seconded by: Commissioner McKelvin

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Wilson	YES

4.b. Ms. Cole-Thank you

5. CONSENT AGENDA

All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commission. or person so requests, in which the item will be removed from the general order of business and considered in its normal sequence on the Agenda.

5.a. Regular City Workshop and City Meeting
Approval of City Minutes – May 17, 2022

5.b. Regular City Workshop and City Meeting
Approval of Meeting Agenda- June 07, 2022

Addition to the Agenda:
Item *11.b. Tanner Park Rec Facility*

Moved by: Commissioner Wilson
Seconded by: Commissioner McKelvin

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Wilson	YES

6. RESOLUTIONS- (Non- Consent) and Quasi-Judicial Hearing, if applicable)

6.a. RESOLUTION NO. 24-2022

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AUTHORIZING THE MAYOR TO EXECUTE THE ATTACHED COMMUNITY DEVELOPMENT BLOCK GRANT AGREEMENT FOR THE PROVISION OF COX PARK IMPROVEMENTS BETWEEN PALM BEACH COUNTY AND THE CITY OF SOUTH BAY; PROVIDING FOR AN EFFECTIVE DATE

Moved By: Commissioner McKelvin
Second By: Vice-Mayor

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Wilson	YES

7. ORDINANCE

7.a. ORDINANCE 04-2022

First Reading

AN ORDINANCE OF THE CITY OF SOUTH BAY, FLORIDA, REPEALING AND REPLACING CHAPTER 30, ARTICLE II, SECTION 30-58 ENTITLED, "GENERAL FEE SCHEDULE", OF THE CITY'S CODE OF ORDINANCES; INCREASING LOCAL BUSINESS TAX FEES; PROVIDING FOR ADOPTION OF REPRESENTATIONS, PROVIDING FOR CONFLICTS AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR AN EFFECTIVE DATE

Mayor Kyles announced:

- **Ordinance 04-2022 is** ***open to the Public for questions/comments:***
- ***Question posed: Mr. Demp:*** The 5% is raised every other year?
  City Manager: *Every other year, yes*
- ***Ordinance 04-2022 is open to the Commission for discussion***

Moved By: Commissioner Wilson
Second By: Commissioner McKelvin

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Wilson	YES

8. ROSENWALD ELEMENTARY SCHOOL

9. FINANCE REPORT

9.a. Accounts Payable Report-*Tabled*

10. CITY CLERK REPORT

11. CITY MANAGER REPORT

11.a. Home Rehabilitation Grant Program

11.b. Tanner Park Rec Facility

11.c. Budget Prep Schedule

12. CITY ATTORNEY REPORT

13. FUTURE AGENDA ITEMS

14. COMMISSIONER COMMENTS FOR THE GOOD OF THE ORDER

14.a. Commissioner Mckelvin

- Thank everyone for coming out, please come back out
- May God continue to bless each and everyone

14.b. Commissioner Wilson

- Happy Birthday, Mayor Kyles!
- Please come back out everyone
- Acknowledgements-City of Belle Glade
- Acknowledgements-Sergeant Ortiz

14.c. Commissioner Esther Berry

- Thank you so much for your presence
- Acknowledgements-Mr. King, our Seniors and the Senior program

14.d. Vice Mayor Betty Barnard

- Thank everyone for coming out
- Everyone, have a good night

14.e. ***City Manager announces City partnership with Legal Aid:***

- Legal Aid Society of Palm Beach: Free Tenant Assistance Clinic
  July 27, 2022 from 6pm to 8 pm at Tanner Park
- Park of Commence update

14.f. **Mayor Joe Kyles**

- Development in the City
- Thank you for coming out
- Acknowledgements
- Respect and concern
- Infrastructure
- Housing in the City
- May God continue to bless you
- Be safe, thank you to everyone

15. ADJOURNMENT

Joe Kyles, Mayor

ATTESTED BY:

Natalie Malone, City Clerk

RESOLUTION NO. 25-2022

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ACCEPTING FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Commission of the City of South Bay ("City Commission") has been presented the Florida Financial Statements and Other Financial Information For The Fiscal Year Ended September 30, 2021; and

WHEREAS, an annual financial audit is required pursuant to Section 218.39, Florida Statutes and Chapter 2, Article VI, Section 2-259, entitled, "Independent Annual Audit" of the City of South Bay Code of Ordinances; and

WHEREAS, the City Manager is recommending acceptance of the Annual Comprehensive Financial Report and Compliance Report for Fiscal Year ended September 30, 2021; and

WHEREAS, the City Commission desires to accept the Florida Financial Statements and Other Financial Information For The Fiscal Year Ended September 30, 2021.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Acceptance of Financial Statements. The City Commission of the City of South Bay hereby accepts the Florida Financial Statements and Other Financial Information For The Fiscal Year Ended September 30, 2021, and further authorizes the City Manager to take all necessary and expedient action to effectuate the intent of this Resolution for acceptance.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 19th day of July 2022.

____
Joe Kyles, Mayor

Attested

By: ________________________________
Natalie Malone, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: __________________________

Seconded by: ________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Wilson	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

City of South Bay, Florida

Financial Statements

For the Fiscal Year ended September 30, 2021

City of South Bay, Florida
Financial Statements and Other Financial Information
For The Fiscal Year Ended September 30, 2021

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Financial Statements and Other Financial Information
For The Fiscal Year Ended September 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of South Bay, Florida

Opinions

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of South Bay, Florida, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Florida Retirement System (included in the General fund), which represent .37 percent, .89 percent, and .95 percent, respectively, of the assets, liabilities, and expenses of the City's pension plan as of September 30, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Fiduciary funds, is based solely on the report of the other auditors.

Basis for Opinions

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 Florida Auditor General* (Chapter 10.550). Our responsibilities under those standards and rules are further described in the Auditor's Responsibilities for the Audit of the Financial Statements sections 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 opinions.

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, and for 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities 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 but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550 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, *Government Auditing Standards*, and Chapter 10.550, 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, budgetary comparison information, and schedules related to pension benefits on pages 4–11 and 47–54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section 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 June 10. 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the City's 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.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 10, 2022

The purpose of Management's Discussion and Analysis (MD&A) is designed to provide the readers an overview of financial activities of the City of South Bay's (the "City") for the fiscal year ended September 30, 2021. This information is intended to assist the readers to identify changes in financial statements and help them to make decision or conclude about City's financial position.

The information contained within this MD&A is only a component of the entire financial statement report. The readers should take time to read and evaluate all sections of the financial statements including the footnotes and the other required supplementary information that is provided in addition, to this Management's Discussion and Analysis MD&A section.

Financial Highlights:

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows at September 30, 2021 by $11,483,062 of this amount $5,260,099 may be used to meet the government's ongoing obligation to citizens and creditors.

- The City's total net position increased by $285,309 or 2.5% as a result of an increase of $110,822 in governmental activities and an increase of $174,487 in business-type activities.

- Governmental activities generated $3,000,939 in revenues with $2,890,117 in expenses.

- Business-type activities generated $847,310 in revenues with $672,823 in expenses.

- General fund balance increased by $412,186, as result, the unassigned fund balance was $1,569,096 or 88% total of fund balances.

- The net position in business type activities increased by $174,487 due to increase of $104,855 in the water and sewer fund and an increase of $69,632 in the sanitation fund.

- At the end of the current fiscal year, the unassigned fund balance for the general fund represented 69.5% of the total general fund expenditures.

Overview of the Financial Statements

The City's financial statements comprise of three components: 1) government-wide financial statements, 2) financial statements of funds, 3) notes to the financial statements, and 4) other. This report also contains other supplementary information aside to the basic financial statements.

1 - The focus of the *government-wide financial statements* is on the overall financial position and activities of the City. The difference between the City's total all assets and deferred outflows of resources, and total liabilities and deferred inflows of resources represents its net position. Although the purpose of the City is not to accumulate 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 *government-wide financial statements* provide readers with a broad overview of the City's finances for both its governmental activities and business-type activities which are shown in two statements:

- Statement of Net Position
- Statement of Activities

The Statement of Net Position presents information on all of the City's held assets and liabilities owed by the City.

The Statement of Activities presents the revenues and expenses of the City and the change in net position during current fiscal year. The items presented on the Statement of Activities are measured in a manner similar to the approach used in the private-sector; the revenues are recognized when earned and expenses are reported when incurred.

2 – The focus of the *fund financial statements* is a micronization of specific activities within the City as opposed to the City as a whole. Specific funds are established 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. The City groups it funds in two categories:

- Governmental Funds
- Proprietary Funds

Governmental fund financial statements consist of a balance sheet statement of revenues and expenditures, and changes in fund balances. These statements are prepared on an accounting basis that is significantly different from that used to prepare the *government-wide financial statements.* The focus of the financial statements is on short-term emphasis. That measures and accounts for cash and other assets that can easily be converted to cash. The major fund in the governmental fund is the General Fund. The City adopts an annual budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the annual budget.

Proprietary Funds provide the same type of information as the *government-wide financial statements,* only in more detail. The City presents a separate column for the water and sewer and sanitation funds. The Sanitation Fund charges a fee to customers for the use of services. The Water and Sewer Fund receives an annual fee based on agreement between the City and Palm Beach County Water Utility Department. The basis of accounting of the financial statements is similar to the basis used to prepare the government-wide financial statements.

3 – The notes to the financial statements provide additional information and disclosures that are essential to a full understanding of the data provided in the *government-wide and fund financial statements.*

4- Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The supplementary information such as a comparison includes funding between the City's adopted budget and actual financial results. The City adopts an annual appropriated budget for its governmental funds. The *budgetary comparison statement* has been provided to exhibit compliance with the budget.

Analysis of government-wide financial statements:

City of South Bay, Florida
Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	$ 5,391,409	$ 3,833,562	$4,628,149	$ 4,490,485	$ 10,019,558	$ 8,324,047
Capital assets	4,783,277	5,355,708	247,459	250,029	5,030,736	5,605,737
Total assets	10,174,686	9,189,270	4,875,608	4,740,514	15,050,294	13,929,784
Current and other liabilities	2,460,138	1,599,638	63,146	69,539	2,523,284	1,669,177
Long-term liabilities outstanding	137,716	123,622	874,000	907,000	1,011,716	1,030,622
Total liabilities	2,597,854	1,723,260	937,146	976,539	3,535,000	2,699,799
Net position:						
Invested in capital assets						
(net of related debt)	4,660,248	5,206,263	247,459	250,029	4,907,707	5,456,292
Restricted for prepaid items	1,347,488	1,027,873	-	-	1,347,488	1,027,873
Unrestricted	1,569,096	1,231,874	3,691,003	3,513,946	5,260,099	4,745,820
Total net position	$ 7,576,832	$ 7,466,010	$3,938,462	$ 3,763,975	$ 11,515,294	$11,229,985

A significant portion of the City's net position (42.6%) reflect its investment in capital assets (e.g. lands, infrastructure, buildings and equipment) less any debt related to those assets that are still outstanding. The City uses these capital assets to provide services to citizens; accordingly, these assets are not available for future spending. Although the City's investment in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources. Since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (11.7%) represents resources that are subject to restriction on how they may be used.

The net position increased from $11,229,985 to $11,515,294 as a result of a net increase of $174,487 in business-type and an increase of $110,822 in the governmental activities fund groups.

Expenses and Revenues – Governmental Activities:

Net position increases or decreases over time serve as a useful indicator of the government's financial position. Net position in governmental activities increased by $110,822 in the current year, while the net position in prior year increased by $995,570. Revenues in governmental activities including transfers in, decreased by $931,465 when the expenditures decreased by $46,717 in fiscal year 2021.

City of South Bay, Florida
Change in Net Position

	Governmental Activities 2021	Governmental Activities 2020	Business-Type Activities 2021	Business-Type Activities 2020	Total 2021	Total 2020
Revenues:						
Program revenues:						
Charge for services	$ 55,572	$ 54,257	$ 686,010	$ 682,160	$ 741,582	$ 736,417
Operating grant and contribution	379,313	1,547,291	-	-	379,313	1,547,291
General revenues:						
Property taxes	450,788	434,246	-	-	450,788	434,246
Franchise and taxes	683,092	652,439	-	-	683,092	652,439
Other taxes	1,063,148	932,965	-	-	1,063,148	932,965
Other	211,424	123,736	161,300	176,730	372,724	300,466
Total revenues	2,843,337	3,744,934	847,310	858,890	3,690,647	4,603,824
Expenses:						
General government	1,373,904	1,591,625	-	-	1,373,904	1,591,625
Public safety	231,017	223,317	-	-	231,017	223,317
Highway and street	970,981	985,528	-	-	970,981	985,528
Culture and recreation	310,207	132,090	-	-	310,207	132,090
Water and sewer	-	-	3,570	3,600	3,570	3,600
Sanitation	-	-	511,651	494,738	511,651	494,738
Interest on long term debt	4,008	4,274	-	3,716	4,008	7,990
Total expenses	2,890,117	2,936,834	515,221	502,054	3,405,338	3,438,888
Increase (decrease) in net assets before transfer in (out)	(46,780)	808,100	332,089	356,836	285,309	1,164,936
Transfer in /(out)	157,602	187,470	(157,602)	(187,470)	-	-
Increase in net position	110,822	995,570	174,487	169,366	285,309	1,164,936
Net position at beginning of year	7,466,010	6,470,440	3,763,975	3,594,609	11,229,985	10,065,049
Net position at end of year	$7,576,832	$7,466,010	$ 3,938,462	$ 3,763,975	$ 11,515,294	$ 11,229,985

The net position in business-type activities increased by $174,487 in the current year, when the prior year's net position increased by $169,366. The revenues in business-type decreased by $11,580 when the expenditures decreased by $16,701 mainly due to transfer out within the Sanitation Fund.

Discussion of Major Funds

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The City's governmental funds focus on providing information on short-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the 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.

The General Fund is the primary operating account for all unrestricted operating expenditures of the City. Revenues aggregated to $2,670,368 including a transfer in the amount of $157,602. While expenditures totaled $2,258,182, resulting in a $412,186 increase in the fund balance at year end.

Proprietary Funds – The W*ater & Sewer Fund* and Sanitation Fund are identified as major proprietary funds and report the operating income and change in net position.

Total propriety funds revenue for service charges and other sources totaled $847,310. The total expenditures totaled $672,823 including a transfer out of $157,602 to the General Fund resulting in $174,487 increase in net position.

General Fund Budgetary Highlights

General Fund operations had a positive variance of $412,186, when the actual revenues including other financing sources were $269,612 more than the final budget. Actual expenditures were less than the final appropriation by $142,574. Budget amendments were done throughout the year to make funds available for unexpected expenditures as well as to realign funding changes in each department.

Capital Assets

The City's capital assets (net of accumulated depreciation) as of September 30, 2021, amounted to $5,030,736 a decrease of $575,001 from the prior year. The decrease was primarily due to depreciation expenses in amount $548,891 and write off old assets in amount of $71,905 in 2021. Additional information for the City assets can be found in NOTE 3, Capital assets.

City of South Bay, Florida
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 293,523	$ 238,823	$ 212,927	$ 212,927	$ 506,450	$ 451,750
Buildings and improvements	787,715	843,715	-	-	787,715	843,715
Utility plant and systems	-	-	128,521	128,521	128,521	128,521
Improvements other than buildings and roads	1,286,022	181,919	-	-	1,286,022	181,919
Infrastructure	12,803,790	10,673,775	-	-	12,803,790	10,673,775
Construction in Progress	437,801	3,660,919	-	-	437,801	3,660,919
Equipment and machinery	821,034	856,844	-	-	821,034	856,844
Total	16,429,885	16,455,995	341,448	341,448	16,771,333	16,797,443
Accumulated depreciation	(11,646,608)	(11,100,287)	(93,989)	(91,419)	(11,740,597)	(11,191,706)
Total capital assets, net	$ 4,783,277	$ 5,355,708	$ 247,459	$ 250,029	$ 5,030,736	$ 5,605,737

Long-Term Debt

At the end of the current fiscal year, the City had a total of $1,072,516 in notes, bonds and capital leases outstanding as compared to $1,089,946 last year, a decrease of $17,130. The City's obligations are secured by various revenue sources and capital assets.

City of South Bay, Florida
Bonded Debt, Notes and Loan Payable, and Capital leases

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues bonds	$ -	$ -	$ 907,000	$ 938,500	$ 907,000	$ 938,500
Capital Leases	27,800	54,216	-	-	27,800	54,216
Compensated absences	137,716	97,230	-	-	137,716	97,230
Total	$ 165,516	$ 151,446	$ 907,000	$ 938,500	$ 1,072,516	$ 1,089,946

Economic Factors and Outlook for the Future

The City's economic environment is dependent on Palm Beach County's and the State of Florida's economic activities which are impacted by the City's sources of revenue. Other economic factors such as a weak economy, unemployment, commodities prices, growth and any new legislative bill and proposal may have a significant impact on the City's operations. City of South Bay has been fortunate to be located in an area with the opportunity to annex lands, which could be utilized for future development, additional employment opportunities and increases in property valuations and revenues.

The City primarily relies on various taxes levied by the state (sales and utilities) as well as franchise and other business tax receipts for governmental activities. The governmental fund budget has kept operational spending fairly unchanged. The City's elected officials consider many factors and establish goals, and priorities when adopting the annual budget each year. Improvements to roads will be funded by grants' monies that are expected to be received during 2021-2022 fiscal year.

Effective October 1, 2006, the fire rescue services was transferred to Palm Beach County Fire Rescue MSTU (municipal service tax unit). In accordance with this agreement, the City's property owners $3.4581 mills of $1,000 of taxable value are maintained by Palm Beach County and the City's millage rate remains at 6.3089. The property values have begun to stabilize and an increase of 4.1% is projected for the fiscal year 2021-2022.

Request for Information

The financial report is designed to provide a general overview of the City's finances to its citizens, taxpayers, customers, creditors and investors, to demonstrate the City's accountability to the aforementioned. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, 335 S.W. 2nd Avenue, South Bay, FL 33493. Additional information is also available on the City's website.

City of South Bay, Florida
Statement of Net Position
September 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	$ 4,297,099	$ 2,910,792	$ 7,207,891
Accounts receivable (net of allowances for uncollectible accounts)	61,112	109,393	170,505
Due from government	254,148	-	254,148
Prepaid items	37,274	-	37,274
Due from other funds	32,037	678,085	710,122
Restricted assets:			
Cash and cash equivalents	116,231	23,119	139,350
Investments	-	874,873	874,873
Capital assets	4,783,277	247,459	5,030,736
Other assets	549,151	31,887	581,038
Total assets	10,130,329	4,875,608	15,005,937
Deferred outflows:			
Deferred outflows-pension	44,357	-	44,357
Total deferred outflows	44,357	-	44,357
Liabilities:			
Accounts payable	136,727	7,267	143,994
Accrued liabilities	14,497	-	14,497
Compensated absences	137,716	-	137,716
Due to other funds	710,122	-	710,122
Payable from restricted assets:			
Interest payable	-	22,879	22,879
Long-term debt:			
Due within in one year	24,226	33,000	57,226
Capital lease	3,574	-	3,574
Due in more than one year	-	874,000	874,000
Net pension liability	25,948	-	25,948
Total liabilities	1,052,810	937,146	1,989,956
Deferred inflows:			
Deferred inflows-revenues	1,463,638	-	1,463,638
Deferred inflows-pension	81,406	-	81,406
Net Position:			
Invested in capital assets, net of related debt	4,660,248	247,459	4,907,707
Restricted for:			
Prepaid items	37,274	-	37,274
Capital projects	1,237,982	-	1,237,982
General government	32,232	-	32,232
Parks and recreational	40,000	-	40,000
Unrestricted	1,569,096	3,691,003	5,260,099
Total net position	$ 7,576,832	$ 3,938,462	$ 11,515,294

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Activities
For the Fiscal Year Ended September 30, 2021

	Expenses	Charges for Services	Operating/Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:						
General government	$ 1,373,904	$ -	$ 379,313	$ (994,591)	$ -	$ (994,591)
Public safety	231,017	-	-	(231,017)	-	(231,017)
Highways and streets	970,981	55,572	-	(915,409)	-	(915,409)
Culture and recreation	310,207	-	-	(310,207)	-	(310,207)
Interest	4,008	-	-	(4,008)	-	(4,008)
Total governmental activities	2,890,117	55,572	379,313	(2,455,232)	-	(2,455,232)
Business-type activities:						
Water and sewer	3,570	-	-	-	(3,570)	(3,570)
Sanitation	511,651	686,010	-	-	174,359	174,359
Total business-type activities	515,221	686,010	-	-	170,789	170,789
Total governmental	$ 3,405,338	$ 741,582	$ 379,313	(2,455,232)	170,789	(2,284,443)
General revenue:						
Taxes:						
Ad Valorem				450,788	-	450,788
Franchise and other taxes				683,092	-	683,092
Sales taxes				567,040	-	567,040
State revenue sharing				220,548	-	220,548
Payment in lieu of taxes				275,560	-	275,560
Occupational licenses and permits				99,874	-	99,874
Investment earnings				4,464	2,991	7,455
Other				107,086	158,309	265,395
Interfund transfers				157,602	(157,602)	-
Total general revenues				2,566,054	3,698	2,569,752
Change in net position				110,822	174,487	285,309
Net position, beginning of year				7,466,010	3,763,975	11,229,985
Net position, end of year				$ 7,576,832	$ 3,938,462	$ 11,515,294

See accompanying notes to financial statements.

City of South Bay, Florida
Balance Sheet
Governmental Funds
September 30, 2021

	Major Fund General Fund	Nonmajor Fund Capital Projects	Total Governmental Funds
Assets:			
Cash and cash equivalents	$ 3,205,463	$ 1,091,636	$ 4,297,099
Accounts receivable (net of allowances for uncollectible)	61,112	-	61,112
Due from government	111,489	142,659	254,148
Due from other funds	-	32,037	32,037
Prepaid items	37,274	-	37,274
Other assets	549,151	-	549,151
Restricted assets:			
Cash and cash equivalents	116,231	-	116,231
Total assets	$ 4,080,720	$ 1,266,332	$ 5,347,052
Liabilities and fund balances:			
Liabilities:			
Accounts payable	$ 108,377	$ 28,350	$ 136,727
Accrued liabilities	14,497	-	14,497
Due to other funds	710,122	-	710,122
Total liabilities	832,996	28,350	861,346
Deferred inflows	1,463,638	-	1,463,638
Fund balances:			
Non-spendable:			
Prepaid items	37,274	-	37,274
Restricted for:			
Capital projects	-	1,237,982	1,237,982
Committed to:			
Compensated absences	137,716	-	137,716
Assigned to:			
Parks and recreational	40,000	-	40,000
Unassigned	1,569,096	-	1,569,096
Total fund Balances	1,784,086	1,237,982	3,022,068
Total liabilities and fund balances	$ 4,080,720	$ 1,266,332	$ 5,347,052

See accompanying notes to financial statements.

City of South Bay, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
Governmental Funds
September 30, 2021

Fund Balance – Total Governmental Funds			$	3,022,068
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 governmental funds balance sheet				4,783,277
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.				
Compensated absences	$	(137,716)		
Pension liabilities		(62,997)		
General obligation notes and lease payable		(27,800)		
				(228,513)
Total net position – Governmental Activities			$	7,576,832

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2021

	Major Fund General Fund	Nonmajor Capital Projects	Total Governmental Funds
Revenues:			
Taxes and franchise fees	$ 1,133,880	$ -	$ 1,133,880
Licenses and permits	99,874	-	99,874
Intergovernmental	1,112,696	329,765	1,442,461
Charges for services	55,572	-	55,572
Fines and forfeitures	3,338	-	3,338
Rents	29,526	-	29,526
Investment income	3,658	806	4,464
Miscellaneous revenues	74,222	-	74,222
Total revenues	2,512,766	330,571	2,843,337
Expenditures:			
Current:			
General government	1,298,055	23,425	1,321,480
Public safety	231,017	-	231,017
Highways and streets	467,347	54,241	521,588
Culture and recreation	184,244	-	184,244
Capital outlay	47,095	-	47,095
Debt services:			
Principal	26,416	-	26,416
Interest	4,008	-	4,008
Total expenditures	2,258,182	77,666	2,335,848
Other financing sources:			
Operating transfer in	157,602	-	157,602
Total other financing sources:	157,602	-	157,602
Net change in fund balance	412,186	252,905	665,091
Fund balances, beginning of year	1,371,900	985,077	2,356,977
Fund balances, end of year	$ 1,784,086	$ 1,237,982	$ 3,022,068

See accompanying notes to financial statements.

City of South Bay, Florida
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Governmental Funds

For the Fiscal Year Ended September 30, 2021

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

Net change in fund balance – total governmental funds	$	665,091
Governmental fund report capital outlay as expenditures. However, in the statement of the activities the cost of those assets is depreciated over their estimated useful lives:		
Expenditures for capital assets		47,095
Sales of capital asset		(1,300)
Current year depreciation		(618,226)
The repayment of principal reduces long-term liabilities and is not reported in the statement of the activities, but the repayment is reported as expenditures in the governmental funds.		
Some expenses reported in the government wide statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental fund:		26,416
Compensated absences		(40,486)
Pension expense		32,232
Change in net position of governmental activities	$	110,822

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Net Position
Proprietary Funds
September 30, 2021

	Major Fund		Total Business-Type Activities Enterprise Funds
	Water and Sewer	**Sanitation**	
Assets			
Current assets:			
Cash and cash equivalents	$ 654,101	$ 2,256,691	$ 2,910,792
Accounts receivable, net	18,532	90,861	109,393
Due from other funds	678,085	-	678,085
Restricted assets			
Cash and cash equivalents	23,119	-	23,119
Total current assets	1,373,837	2,347,552	3,721,389
Non-current assets:			
Restricted assets			
Investments	874,873	-	874,873
Capital assets			
Property, net	247,459	-	247,459
Other assets	31,887	-	31,887
Total non-current assets	1,154,219	-	1,154,219
Total assets	$ 2,528,056	$ 2,347,552	$ 4,875,608

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Net Position
Proprietary Funds
September 30, 2021

	Major Fund		Total Business-Type Activities
	Water and Sewer	Sanitation	Enterprise Funds
Liabilities and net assets			
Liabilities:			
Current liabilities			
Accounts payable	$ -	$ 7,267	$ 7,267
Total current liabilities	-	7,267	7,267
Current liabilities payable from restricted assets:			
Interest payable	22,879	-	22,879
Current portion of bond payable	33,000	-	33,000
Total current liabilities payable from current restricted assets	55,879	-	55,879
Non-current liabilities:			
Long-term portion of bond payable	874,000	-	874,000
Total non-current liabilities	874,000	-	874,000
Total liabilities	929,879	7,267	937,146
Net position:			
Invested in capital assets	247,459	-	247,459
Unrestricted	1,350,718	2,340,285	3,691,003
Total net position	$ 1,598,177	$ 2,340,285	$ 3,938,462

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2021

	Major Fund		Total Business-Type Activities Enterprise Funds
	Water and Sewer	Sanitation	
Operating revenues:			
Charges for services	$ -	$ 686,010	$ 686,010
Municipal fee	158,309	-	158,309
Total operating revenues	158,309	686,010	844,319
Operating expenses:			
Contractual services	-	504,248	504,248
Other services and charges	3,570	7,403	10,973
Total operating expenses	3,570	511,651	515,221
Operating income	154,739	174,359	329,098
Non-operating revenues:			
Interest revenue	218	2,773	2,991
Total non-operating revenues	218	2,773	2,991
Income before transfers out	154,957	177,132	332,089
Transfers out	(50,102)	(107,500)	(157,602)
Change in net position	104,855	69,632	174,487
Net position, beginning of year	1,493,322	2,270,653	3,763,975
Net position, end of year	$ 1,598,177	$ 2,340,285	$ 3,938,462

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2021

	Major Fund		Total Business-Type Activities Enterprise Funds
	Water and Sewer	Sanitation	
Cash flows from operating activities:			
Receipts from customers and users	$ 161,614	$ 687,298	$ 848,912
Payments to suppliers	(1,000)	(513,768)	(514,768)
Net cash provided by operating activities	160,614	173,530	334,144
Cash flows from capital and related financing activities:			
Principal paid	(36,500)	-	(36,500)
Net cash (used in) capital and related financing activities	(36,500)	-	(36,500)
Cash flows from non-capital and related financing activities:			
Transfers out to other funds	(50,102)	(107,500)	(157,602)
Net cash (used in) non-capital and related financing activities	(50,102)	(107,500)	(157,602)
Cash flows from investing activities:			
Interest received	218	2,773	2,991
Decrease in investment	31,501	-	31,501
Net cash provided by investing activities	31,719	2,773	34,492
Net increase in cash	105,731	68,803	174,534
Cash and cash equivalents at beginning of year	548,370	2,187,888	2,736,258
Cash and cash equivalents at end of year	$ 654,101	$ 2,256,691	$ 2,910,792
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	$ 154,739	$ 174,359	$ 329,098
Adjustment to reconcile operating income to net cash provided by operating activities:			
Depreciation	2,570	-	2,570
Changes in assets and liabilities:			
Decrease in accounts receivable	3,305	1,288	4,593
Decrease in accounts payable	-	(2,117)	(2,117)
Total adjustments	5,875	(829)	5,046
Net cash provided by operating activities	$ 160,614	$ 173,530	$ 334,144

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of South Bay, Florida (the "City") is a municipality within the legal and geographic boundaries of Palm Beach County, Florida, incorporated in October 1963 pursuant to Chapter 166, Florida Statutes. It is an instrumentality of the State of Florida established to carry on a centralized municipal government. The City Commission ("Commission") is responsible for the legislative and fiscal control of the City. A City Manager and Treasurer are appointed by the Commission and are responsible for the administrative and fiscal control of the City's resources maintained in the funds and account groups described below.

The basic financial statements of the City have been prepared in accordance with Generally Accepted Accounting Principles ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below:

(a) Reporting Entity

The financial statements were prepared in accordance with the Governmental Accounting Standards Board that establish standards for defining and reporting on the financial reporting entity. The financial reporting entity is defined based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of the elected officials. The financial reporting entity consists of the City, organizations for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The City is financially accountable for a component unit if the City appoints a voting majority of the organization's governing board, and if the City is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City. Based upon the application of these criteria, management has determined that there are no other organizations that met the criteria described above.

(b) The Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental Revenues, are reported separately from business-type Activities, which rely to a significant extent, on fees and charges for support.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include the following: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues instead*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. In fiscal year ended September 30, 2021, there are no remaining governmental funds to be aggregated and reported as non-major funds.

Since the governmental fund financial statements are presented on a different measurement focus and basis of accounting than the government-wide financial statements, a reconciliation is presented on the page following each statement, which briefly explains the adjustments necessary to reconcile the fund-based financial statements to the governmental activities column of the government-wide presentation. The City applies eligible expenses against available restricted resources before the use of unrestricted resources.

(c) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements and the proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Regardless of the timing of related cash flow revenues are recorded when earned and expenses are recorded when a liability is incurred.

Grants and similar items are recognized as revenues as soon as all eligible requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Ad valorem taxes and charges for services are susceptible to accrual when collected in the current year or within 60 days subsequent to year end, provided that amounts received pertain to billings through the fiscal year ended. Intergovernmental revenue and utility service taxes are recorded in

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

accordance with their legal or contractual requirements, if collected in the current period or within 30 days after year end. Interest is recorded when earned. Licenses, permits, fines, forfeitures, and miscellaneous revenue are recorded as revenue when received in cash because they are generally not measurable until actually received. Occupational license revenue collected in advance of periods to which they relate is recorded as deferred revenue.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except that principal and interest on long-term obligations are reported only when due in conformity with GAAP.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both governmental-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private sector guidance.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, producing and delivering of goods in connection with a proprietary fund's principal operations; in the case of the City, water and sewer revenues include the charges to customers for sales and services. Operating expenses for water and sanitation include the cost of providing these services the depreciation on capital assets, and the associated administrative costs. All revenue and expenses not meeting this definition are reported as *non-operating revenues and expenses.*

Major Funds and Basis Presentation

Generally Accepted Accounting Principles generally accepted in the United States of America set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City electively records funds as major funds which either have significant outstanding debt proceeds or a specific community focus.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state and federal distributions, grants and other intra-governmental revenue. The general operating expenditures, fixed

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Charges, and capital outlay costs that are not paid through other funds are paid from the General Fund.

The *Water and Sewer Fund* accounts for the activities related to providing water and sewer services to the City's residents.

The *Sanitation Fund* accounts for activities related to solid waste, trash, and mosquito control services, which are provided to the City residents.

(d) Assets, Liabilities and Net Assets or Equity:

(1) Cash and Cash Equivalents

All of the City's deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280. City deposits include cash on hand, time and demand deposits, cash held with fiscal agent. City maintains a cash and investment pool that is available for use of all funds. Interest earned on pooled cash and investments is allocated to each of the funds based on the fund's average equity balance. The City's cash and investment pool allows individual funds, at any time, to deposit additional cash or make withdrawals without prior notice or penalty. Cash and cash equivalents reported in the government-wide financial statements include cash on hand, all highly liquid deposits, and investments with maturities of three month or less as of the purchase.

(2) Unbilled Accounts Receivable

Property funds recognize revenue on the monthly cycle billing basis to customers for services provided. As a result of this cycle billing method, there are unbilled receivables at the end of each fiscal year, with respect to services provided but not billed at fiscal year end. It is the policy of the City to accrue Water and Sewer and Sanitation Funds unbilled revenue at year end.

(3) Accounts Receivable

The City's Accounts receivables are presented in the financial statements net of allowances for uncollectible accounts.

(4) Allowances for Doubtful Accounts

Accounts receivable are written off on an individual basis in the year the City deems them uncollectible. Allowances for doubtful accounts have been provided for those accounts where collectability appears to be doubtful.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

(5) Investments

The City's investments for all funds are carried at fair value based on quoted market prices. Investments consist of U.S Government time deposit securities. Purchases and sales of investments are recorded on the trade dates. Net realized gains and losses on sales of investments are reflected in current operating results as earnings.

(6) Restricted Assets and Reserves

Pursuant to various revenue bond indenture agreements, specific enterprise fund assets are required to be segregated as to use and, are, therefore, identified as restricted assets. For certain restricted assets, offsetting reserves have been established by charges to retained earnings.

(7) Grants from Government Agencies

Certain grants, under the various federal and state programs, are included in the general fund. Grant monies, if and when received, are disbursed by these funds for goods and services as prescribed under the respective grant programs or are transferred to other City funds for ultimate distribution under the terms of the grants. These programs are dependent on financial assistance by the state and federal governments.

(8) Capital Assets

Capital asset acquisitions are recorded as expenditures in the governmental fund financial statements. Such assets are capitalized at historical cost in the government-wide financial statements for both governmental activities and business-type activities. In the case of gifts or contributions, such assets are recorded at fair market value at the date of receipt. Capital costs which materially extend the useful life of existing properties are capitalized. Net capital assets are defined as assets with an initial, individual cost of more than $750 and an estimated useful life in excess of one year. Interest is capitalized on projects during the construction period based upon average accumulated project expenditures.

Infrastructure assets (bridges, curbs and gutters, streets, lighting and drainage systems and similar assets that are immovable and of value only to the City) are capitalized and reported in the infrastructure category.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Assets are depreciated using the straight-line method over the following estimated lives:

Asset Type	Life
Building and building improvement	25-50
Improvement other than building and road	20
Infrastructure	50
Equipment and machinery	4-10

Depreciation is charged from the month of acquisition and none in the month of disposal

(9) Compensated Absences

The City accrues for compensated absences in accordance with GASB No. 16, Accounting for Compensated Absences. In the governmental funds, only the portion which would normally be liquidated with expendable available financial resources are accrued; whereas in the government-wide presentations, both the current and long-term portions are reported.

Employees earn 10 to 20 days of vacation and 24 days of sick leave annually. If an employee resigns in good standing or retires, the City pays accrued vacation from 25% to 50% and accumulated sick leave up to a maximum of 60 days.

(10) Deferred and Unearned Revenues

Deferred revenues are recorded for governmental fund receivable that are not yet available. Inflow that does not meet the criteria for revenue recognition, such as occupational licenses collected in advance are recorded as unearned revenues, in both the governmental fund and governmental-wide financial statements.

(11) Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligation are reported as liabilities in the applicable governmental activities, in the business-type activities, or in the proprietary fund type statement of net position. Bonds payable are reported net of the reported net of the applicable premium or discount. These premium and discounts are deferred and amortized over the life of the bonds. Issuance costs are expenses in the year they are incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

(12) Concentration of Credit Risk

Financial instruments which subject the City to credit risk consist primarily of accounts receivable. Concentration of credit risk with respect to accounts receivable is generally diversified due to the large number of utility customers comprising the City's utility customer base. The City requires deposits from its customers and maintains an allowance for potential credit losses.

(13) Property Tax Calendar

Property taxes are levied on October 1 of every year; tax bills are mailed November 1 and are delinquent if not paid by the following March, and Tax certificates are sold for all taxes unpaid in July. The City's tax revenue is collected by the County's tax collector, who then remits to the City, monies collected following a calendar prescribed by law.

(14) Deferred inflows and outflows of Resources

Governmental funds report deferred revenue in connection with receivable for revenues that are not considered to be available to liquidate liabilities of the current period. Furthermore, the governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Unearned revenues at the government-with level arise only when the City receives resources before it has a legal claim to them.

(15) Use of Estimates

The preparation of financials statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(16) Fund Balance

The City used restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal agreements that prohibit doing this, such as grant agreements requiring dollar for dollar spending.

Additionally the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

incurred for the purpose for which amounts in any unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund classification that comprise a hierarchy based primary on the extent to which the City is bound to constraint on the specific purpose for which amount in those funds can be spent. Amounts restricted to specific purpose are as follows:

- Constraints placed on the use of resources by creditors, grantors, contributors, or law or regulations of the governments, and
- Constraints imposed by law through constitutional provision or enabling legislation.

Amounts that can only be used for specific purpose pursuant to constraint imposed by the City Commissioners through a resolution or an ordinance are classified as *committed fund balances*. Amounts that are constrained by the City's intent to be used for specific purpose, but are neither restricted nor committed, are classified as *assigned fund balances*. Constraints imposed by law through constitutional provision or enabling legislation are classified as *restricted fund balances.* Assignments are made by City's management based on the City Commissioners' direction.

Non-spendable fund balance includes amounts that cannot be spent since they are either (a) not in spendable from or (b) legally or contractually required to be maintained intact. *Unassigned fund balance* represents a fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to a specific purpose within the general fund.

(17) Net Position

Net assets of the government-wide and proprietary funds are categorized as *invested in capital assets,* net of related debt, restricted or unrestricted. *Invested in capital assets*, net of related debt is that portion of net assets that relates to the City's capital assets reduced by the portion of the assets that has been acquired through the use of long-term debt. This amount is offset by any unspent proceeds that are outstanding at fiscal year-end. Restricted net assets is that portion of net assets that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

(18) Budget and Budgetary Accounting

The City prepares an annual operating budget for both the general fund and the special revenues fund which are reflected in these financial statements. The City's budgeting process is based on estimates of revenues and expenditures and requires that all budgets be approved by the City of South Bay's City Commissioners (the "Commissioners") after a public hearing is held. Subsequent amendments to the budget, if any, are approved by the Commissioners.

Budgets are prepared on the same basis of accounting as required for Governmental Fund Types. Expenditures may exceed the approved budget amounts for individual categories as long as the total does not exceed the approved budget. Any remaining fund balances remain with the City each year.

NOTE 2 – Deposits

All of the City's bank deposits are held in qualified public depositories approved by State Treasurer of the State of Florida and they are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000.

The uninsured balance at September 30, 2021 was $4,133,490 on bank statements balance less FDIC insurance at that time.

The City's deposit in the Florida Cooperative Liquid Assets Securities Systems (FL Class), a public entity investment trust organized under the laws of the State of Florida, is presented at Net Asset Value (NAV), which reflects fair value. The objectives of FL Class are to generate investment income while maintaining safety and liquidity. There are no restrictions or terms and conditions on the City in redeeming the deposit and the City has no unfunded commitments related to this deposit.

NOTE 3 – INVESTMENTS:

Investments consist of U.S Government time deposit securities. The table below summarizes the scheduled maturities of the investments at September 30, 2021:

	Fair Value of Investments Maturities				
	Less Than One Year	One to Five Years	Six To Ten Years	More Than Ten Years	Total
U.S Government securities	$ 30,325	$ 177,639	$ 229,416	$ 437,493	$ 874,873

NOTE 3 – INVESTMENTS (Continued):

On December 12, 1998, the City issued Second Subordinate Water Revenue Bonds Series 1998 for $1,339,000 with interest of 4.75% to the U.S Department of Agriculture, Rural Utilities Service in connection with providing water and sewer services at the correctional facility in the City known as the Off-Site Improvements. Prior to the issuance of the bonds, $1,338,760 was placed with the U.S. Treasury in time deposit securities to service the bond debt under an agreement for the water and sewer services. The interest rates on the securities range from 3.782% to 5.400%. The annual payments on the bonds are payable from the maturities of these investments.

Credit Risk – The Second Subordinate Water Revenue Bond Series 1998 limits the investments to United States Government or United States Treasury Bonds, certificates, notes, bills, or interest-bearing time deposits with the depositories of the City. The interest derived from such investments or deposits shall accrue as revenue to the general fund of the City, except in the case of special funds for which the City is required by agreement or by law to credit such special funds with interest on the invested balances.

The City has elected to proceed under the alternative investment guideline as set forth in section 218.415 (17) Florida Statutes. The City may invest any surplus public funds in the following:

(a) The Local Government Surplus Trust Funds, or any intergovernmental investment pools pursuant to the Florida Interlocal Cooperation Act;

(b) Security and Exchange Commission registered money market funds the highest credit quality rating from a nationally recognized rating agency;

(c) Interest bearing time deposits or saving accounts in qualified depositories;

(d) Direct obligation of the U.S. Treasury.

Securities listed in paragraph (c) and (d) shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured. The City reports all interest related revenue to investments activities in the respective funds and reports investments at fair value.

NOTE 4 – CAPITAL ASSETS:

Changes in capital assets of the City as of September 30, 2021, are shown below:

	Balance 9/30/2020	Increases	Decreases	Balance 9/30/2021
Governmental Activities:				
Capital assets not being depreciated				
Land	$ 238,823	$ 56,000	$ 1,300	$ 293,523
Total capital assets not being depreciated	238,823	56,000	1,300	293,523
Capital assets, being depreciated				
Buildings and improvements	843,715	-	56,000	787,715
Improvement other than buildings and roads	181,919	1,104,103	-	1,286,022
Infrastructure	10,673,775	2,130,015	-	12,803,790
Equipment and machinery	856,844	36,095	71,905	821,034
Construction in progress	3,660,919	-	3,223,118	437,801
Total capital assets being depreciated	16,217,172	3,270,213	3,353,623	16,136,362
Less accumulated depreciation for:				
Buildings and improvements	689,229	19,999	-	709,228
Improvement other than buildings and roads	181,919	110,410	-	292,329
Infrastructure	9,471,020	440,230	-	9,911,250
Equipment and machinery	758,119	47,587	71,905	733,801
Total accumulated depreciation	11,100,287	618,226	71,905	11,646,608
Total capital assets being depreciated, net	5,116,885	2,651,987	3,281,718	4,489,754
Governmental activities capital assets, net	$ 5,355,708	$ 2,707,987	$ 3,283,018	$ 4,783,277

	Balance 9/30/2020	Increases	Decreases	Balance 9/30/2021
Business-Type Activities:				
Capital assets not being depreciated				
Land	$ 212,927	$ -	$ -	$ 212,927
Total capital assets not being depreciated	212,927	-	-	212,927
Capital assets being depreciated:				
Utility plant and systems	128,521	-	-	128,521
Total capital assets being depreciated	128,521	-	-	128,521
Total accumulated depreciation	91,419	2,570	-	93,989
Total capital assets being depreciated	37,102	(2,570)	-	34,532
Business-type activities capital assets, net	$ 250,029	$ (2,570)	$ -	$ 247,459

NOTE 4 – CAPITAL ASSETS (Continued):

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

Governmental activities	
General government	$ 42,870
Highway and streets	449,393
Culture and recreation	125,963
Total depreciation expense – governmental activities	$ 618,226

NOTE 5 – LONG TERM DEBT:

Long-term debt activities for the year ended September 30, 2021, are shown below:

	Balance 9/30/2020	Increases	Decreases	Balance 9/30/2021
Governmental activities:				
Capital lease obligation	$ 54,216	$ -	$ 26,416	$ 27,800
Compensated absences	97,230	40,486	-	137,716
Total governmental activities	$ 151,446	$ 40,486	$ 26,416	$ 165,516
Business-type activities:				
Bond payable	$ 938,500	$ -	$ 31,500	$ 907,000
Total business-type activities	938,500	-	31,500	907,000
Total long-term debt	$ 1,089,946	$ 40,486	$ 57,916	$ 1,072,516

Long-Term Debt of Business type Activities:

Subordinate bonds were issued by the City to finance the cost of construction and erection of extensions and improvements to the City's water and sewer system. The revenues from the water and sewer system, certain excise taxes are the City's guaranteed entitlement to revenue sharing trust funds, and all other money derived from sources other than ad valorem taxation are pledged as security for the bonds. The maturities of outstanding debt are summarized as follows:

NOTE 5 – LONG TERM DEBT (Continued):

Bond Series 1998 Second Subordinate Water Revenue

Fiscal year of Maturity	Principal Amount	Interest	Total
2022	$ 33,000	$ 43,083	$ 76,083
2023	34,500	41,515	76,015
2024	36,200	39,876	76,076
2025	37,900	38,157	76,057
2026	39,700	36,356	76,056
2027 - 2031	228,600	151,649	380,249
2032 - 2036	288,200	91,955	380,155
2037 - 2039	208,900	20,197	229,097
Total	$ 907,000	$ 462,788	$ 1,369,788

Change during fiscal year:	
Outstanding October 1, 2020	$ 938,500
Retired	(31,500)
Outstanding September 30, 2021	$ 907,000
Due within one year	$ 33,000
Due in more than one year	874,000
	$ 907,000

The interest rate is 4.75% on the Second Subordinate Bonds Series 1998.

NOTE 6 – COMPENSATED ABSENCES

From 10 to 20 days of vacation and 24 days of sick leave can be earned by employees annually. If an employee resigns in good standing or retires, the City pays accrued vacation and from 25% to 50% of accumulated sick leaves up to a maximum of 60 days.

The change in compensated absences during the year is as follows:

	Governmental Activities
Balances at October 1, 2020	$ 97,230
Increase	40,486
Balance at September 30, 2021	$ 137,716

NOTE 7 – CAPITAL LEASE:

1- The City purchased various autos under capital leases from third parties and recorded the transactions in *Governmental Activities.* The future minimum lease payments under this capital leases and the present value of net minimum lease payments at September 30, 2021 are as follows:

Year Ending	
2022	$ 25,459
2023	3,628
Total minimum lease payments	29,087
Less: amount representing interest	(1,287)
Present value of future payments	$ 27,800

NOTE 8 - FLORIDA RETIREMENT SYSTEM

General Information - In accordance with Ordinance 15-2010 dated October 19, 2010, the City established Florida Retirement System (FRS) Investment Plan for the City Commissioners and the appointed officers (defined contribution plan). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services. First is Division of Retirement, including the FRS Pension Plan ("Pension Plan"), and the second is Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, City government, district school board, state university, community college, participating city or special district in Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information from FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the following Web site: www.dms.myflorida.com/workforce_operations/retirement/publications.

Pension Plan

Plan Description – The Pension Plan is a cost-sharing, multiple-employer defined contribution plan with a Deferred Retirement Option Program ("DROP") for eligible employees.

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

Benefits Provided - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, regular class members who retire at or after age 62, with at least six years of credited service or 30 years of service regardless of age, are entitled to a retirement benefit payable monthly for life. This payment is equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before the age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service, or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life. The payment is equal to 2.0% of their final average compensation based on the five highest years of salary each year of credited service. Elected Officers' class members who retire at or after age 62, with at least six years of credited service or 30 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service and normal retirement to age increased to 65 or 33 years of service regardless of age members, Senior Management Service members, and Elected Officers' class members. The normal age increased to 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Finally, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of- living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011 and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent, determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011 will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with FRS employer for 60

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

Contributions – The Florida legislative establishes rates for participating employers and employees. Contribution rates during the 2020-2021 fiscal year were as follows:

Class	Percent of Gross Salary	
	Employee	**Employer**
Regular	3.00%	10.00%
Special Risk	3.00%	24.45%
DROP	3.00%	16.98%
Senior Management Service	3.00%	27.29%
Elected Officers	3.00%	49.18%

The City's contributions, including employee contributions, to the Pension Plan totaled $10,648 for the fiscal year ended September 30, 2021.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2021, the City reported a liability of $16,766 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportionate share of the net pension liability was based on the City's 2019-2020 fiscal year contributions relative to the 2020-2021 fiscal year contributions of all participating members. At June 30, 2021, the City's proportionate share was .000221954 percent, which was a decrease of .000026664 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the City recognized excess of pension expense in amount of ($2,295). In additions the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 2,874	$ -
Change in assumptions	11,472	-
Net difference between projected and actual earnings on pension plan investments	-	58,493
Change in proportion and differences between City pension plan contributions and proportionate share of contributions	5,903	20,760
City pension plan contributions Subsequent to the measurement date	2,232	-
Total	$ 22,481	$ 79,253

The deferred outflows of resources related to the Pension Plan, totaling $2,232 and resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources, related to the Pension Plan, will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount
2022	$ (2,290)
2023	(3,220)
2024	(2,910)
2025	(4,341)
2026	(3,364)
Thereafter	(42,879)
Total	$ (59,004)

Actuarial Assumptions – The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions. The assumptions were applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Investment rate of return	6.80%, net of pension plan investment expense, including inflation

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but it instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class, are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Total	100.00%			
Assumed Inflation - Mean			2.40%	1.20%

<u>Discount Rate</u> - The discount rate used to measure the total pension liability was 6.80%. The Pension Plan's 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 calculation the total pension liability is equal to the long-term expected rate of return.

<u>Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate</u> - The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Decrease (7.8%)
City's proportionate share of the net pension liability	$ 74,979	$ 16,766	$ (31,893)

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2021, the City reported a payable in the amount of $16,766 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2021.

HIS Plan

Plan Description – The HIS Plan is a cost-sharing, multiple-employer, defined benefit pension plan established under Section 112.363, Florida Statutes, and it may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided – For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month. To be eligible to receive these benefits, a retiree under a State-administered, retirement system must provide proof of health insurance coverage, which may include medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2021, the HIS contribution for the period October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021 was 1.66% respectively. The City contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

The City's contributions to the HIS Plan totaled $440 for the fiscal year ended September 30, 2021.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources, Related to Pensions – At September 30, 2021, City reported a liability of $9,182 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportionate share of the net pension liability was based on the City's 2019-2020 fiscal year contributions relative to the 2020-2021 fiscal year contributions of all participating members. At June 30, 2021, the City's proportionate share was .000074857 percent, which was a decrease of .000001500 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the City recognized pension expense of $809. In addition the City reported deferred outflow of resources and deferred inflows of resources related to pension from the following resource:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 307	$ 4
Change in assumptions	722	378
Net difference between projected and actual earnings on pension plan investments	10	-
Change in proportion and differences between City pension plan contributions and proportionate share of contributions	1,221	1771
City pension plan contributions Subsequent to the measurement date	110	-
Total	$ 2,370	$ 2,153

The deferred outflows of resources related to the HIS Plan, totaling $110 resulting from City contributions to the HIS Plan subsequent to the measurement date, will be recognized as a

reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources, related to the HIS Plan will be recognized in pension expense as follows:

NOTE 8 - FLORIDA RETIREMENT SYSTEM (Continued):

Fiscal Year Ending September 30,	Amount
2022	$ (47)
2023	(28)
2024	(19)
2025	(306)
2026	(131)
Thereafter	638
Total	$ 107

Actuarial Assumptions – The total pension liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	2.16%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2021, valuation was based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 3.50%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the City's proportionate share of the net pension liability was calculated using the discount rate of 2.16% as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.16%) or one percentage point higher (3.16%) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate 2.16%	1% Increase 3.16%
City's proportionate share of the net pension liability	$ 10,616	$ 9,182	$ 8,008

NOTE 8 – FLORIDA RETIREMENT SYSTEM (Continued):

Pension Plan Fiduciary Net Position - Detailed information regarding the HIS Plan's fiduciary net position is available in the, separately issued, FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2021, the City reported a payable in the amount of $9,182 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2021.

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

Investment Plan

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected City Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts. The individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 3.00% percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2021-2022 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular Class 10.82%, Special Risk Class 25.89%, Senior Management Service Class 29.01% and Drop 18.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the pension plan is transferred to the Investment Plan. The member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a *suspense account* for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If

NOTE 8 – FLORIDA RETIREMENT SYSTEM (Continued)

the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump- sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The City's Investment Plan pension expense totaled $9,853 for the fiscal year ended September 30, 2021.

NOTE 9 – EMPLOYEE MONEY PURCHASE PENSION PLAN:

The City provides retirement benefits for all of its eligible employees through a money purchase pension plan and Florida Retirement System Investment Plan for the City Commissioners and appointed officers. The contributions to the employee retirement are as follows:

Money Purchase Pension Plan:

A Money Purchase Pension Plan (the "Plan") covers all City employees who have completed a fourth year of eligible service and agree in writing to make the required employee contributions to the Plan. The required employee contribution is five percent of compensation received. The City's matching contribution is equal to the five percent mandatory employee contribution for the year.

The City's matching contributions to the Plan are invested in annuity contracts and/or life insurance policies issued by an insurance company. Furthermore, the contracts and policies are issued in the employee's name. Employee benefits are vested at a rate of ten percent per year and are fully vested after ten years. An employee is eligible for early retirement within ten years of normal retirement date and has ten years of vested service.

The pension expense under this plan for the year ended September 30, 2021, was as follows:

	Governmental Activities
General Fund	$ 36,469

NOTE 10 – INTERFUND RECEIVABLES AND PAYABLES:

Interfund receivable and payable balances at September 30, 2021 were:

	Interfund Receivables	Interfund Payables	Transfer In	Transfer Out
General fund – major	$ -	$ 678,085	$ -	$ -
Water & sewer fund – major enterprise	678,085	-	-	-
	$ 678,085	$ 678,085	$ -	$ -

During the course of operations, numerous transactions occurred between individual funds for good and services. The receivables and payables are classified in the Statement of Net Assets as "due from other funds" or "due to other funds."

NOTE 11 – CONTINGENCIES AND COMMITMENTS:

The City receives financial assistance from federal, state and local governmental agencies in the form of grants and revenues sharing programs. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims, resulting from such audits, could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims would not have a material effect on the overall financial position of the City as of September 30, 2021.

NOTE 12 – RISK MANAGEMENT:

The City purchases insurance for exposures related to various liabilities legal matters, and all other risks of loss. During the past three fiscal years, no settlements exceeded the coverage by this insurance.

NOTE 13 – UTILITY CONTRACT:

On June 15, 2009, The City of South Bay, The City of Pahokee, The City of Belle Glade, and Palm Beach County entered into an interlocal agreement establishing “The Glades Utility Authority” (the “Authority”).

Under this agreement, the City’s utilities operations were transferred to the Authority effective October 1, 2009, and the Authority assumed the responsibility of the water and sewer as well as the outstanding bond debt for the three cities.

During 2012, because of extreme high debt payment obligations, substandard infrastructure and loss of customers, there was going concern in regard to the Authority continuing to operate

without substantial utility rate increase. As result, the Authority dissolved and effective March 31, 2013, all the utilities functions of the three-cities were transferred to Palm Beach County Water Utilities Department (PBCWUD). As result of this transition, all the outstanding debts of the City in amount of $2,157,000 as of March 31, 2013 and on May 20, 2014 was paid off.

The City of South Bay will continue to provide the solid waste, trash and mosquito control services. Under the agreement, the Authority agreed to bill the City's customers for the sanitation services for a fee of one percent to the total of the monthly collection revenue. For the fiscal year ended September 30, 2021, the City paid $7,403 for the collection fees.

The agreement with PBCWUD shall be for an initial term of fifty (50) fiscal years commenced on the day that the agreement was executed and the agreement shall, thereafter, automatically renew for successive ten (10) year periods until terminated.

Under the agreement, both Authority and PBCWUD are required to pay the City an annual entity transfer fee equal to seven percent based on annual gross revenues. For the year ended September 30, 2021, the City received $158,310 for entity transfer fee.

NOTE 14 – OTHER POST EMPLOYMENT BENEFITS:

The City provides no post healthcare or life insurance benefits to former City's employee after retirement. Therefore, GASB 45 – "*Accounting and financial Reporting by Employers for Post Employment Benefits Other Than Pensions*" would have no material effect on the City.

NOTE 15 – MANAGEMENT'S REVIEW:

Management has evaluated subsequent event through June 10, 2022, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

City of South Bay, Florida
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
General Fund

For the Fiscal Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes and franchise fees	$ 1,062,314	$ 1,079,814	$ 1,133,880	$ 54,066
Licenses and permits	90,750	92,450	99,874	7,424
Intergovernmental	712,832	873,227	1,112,696	239,469
Charges for services	58,455	58,455	55,572	(2,883)
Fines and forfeitures	2,500	2,500	3,338	838
Rents	26,550	26,550	29,526	2,976
Investment income	3,425	3,425	3,658	233
Miscellaneous	17,863	106,733	74,222	(32,511)
Total revenues	1,974,689	2,243,154	2,512,766	269,612
Expenditures:				
Current:				
General government	1,222,718	1,366,883	1,298,055	68,828
Public safety	228,890	231,040	231,017	23
Highways and streets	496,710	496,710	467,347	29,363
Culture and recreation	153,522	214,522	184,244	30,278
Capital outlay	-	61,150	47,095	14,055
Debt services:				
Principal	26,441	26,441	26,416	25
Interest	4,010	4,010	4,008	2
Total expenditures	2,132,291	2,400,756	2,258,182	142,574
Excess of revenues over (under) expenditures	(157,602)	(157,602)	254,584	412,186
Other financing sources:				
Operating transfer in	157,602	157,602	157,602	-
Total other financing sources:	157,602	157,602	157,602	-
Net change in fund balance	-	-	412,186	$ 412,186
Fund balance, beginning of year			1,371,900	
Fund balance, end of year			$ 1,784,086	

City of South Bay, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Capital Projects Fund
For the Fiscal Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	$ 1,907,748	$ 1,907,748	$ 329,765	$ (1,577,983)
Interest income	3,150	3,150	806	(2,344)
Total revenues	1,910,898	1,910,898	330,571	(1,580,327)
Expenditures:				
Current:				
General government	620,085	620,085	23,425	596,660
Highways and streets	1,290,813	1,290,813	54,241	1,236,572
Total expenditures	1,910,898	1,910,898	77,666	1,833,232
Excess (deficiency) of revenues over expenditures	-	-	252,905	252,905
Other financing sources:				
Total other financing sources:	-	-	-	-
Net change in fund balance	$ -	$ -	252,905	$ 252,905
Fund balance, beginning of year			985,077	
Fund balance, end of year			$ 1,237,982	

City of South Bay, Florida
Note to Budgetary Comparison Schedule
Budget and Actual – General Fund
For the Fiscal Year Ended September 30, 2021

NOTE 1 – BUDGETARY ACCOUNTING

Budgets - Budgets are legally adopted for the General Fund. All governmental fund budgets are prepared on the modified accrual basis of accounting.

Under the law of the State of the Florida and the City of South Bay Code, the City Manager submits to the Mayor and City Commissioners, a proposed Budget and Financial Plan for the fiscal year commencing the following October 1st. The Annual Budget and Financial Plan are prepared by fund, function and activities and include all proposed expenditures and means of financing them. Public hearings are conducted to obtain taxpayers comments. Prior to October 1st, the budget is legally enacted by the City Commissioners through passage of a resolution.

Changes or amendments to increase or decrease the total amount of budgeted revenue or expenditures for a given fund must be approved by a majority vote of the City Commissioners; however, the change, amendments or transfers within the total revenue or expenditures for functions, activities or departments of a given fund may be approved by the City Manager. During the year the original budget increased by $268,465, the revenue increased primarily due to additional revenues from various taxes, grants from State and insurance refund, and expenditures increased due to increase of operating expenses incurred in various departments.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the amended budget based on legally authorized revisions to the original budgets during the year.

Actual general fund revenues were over appropriations by $269,612, when the actual general fund expenditures were under the appropriation by $142,574.

Encumbrances – Encumbrance accounting, under which purchase orders, contract, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as extension of formal budgetary control. Encumbrance lapse at year end and become obligations of the subsequent year's budget. At September 30, 2021, the City has a commitment related to unperformed contracts in amount of $40,000.

NOTE 2 – BUDGET AND ACTUAL COMPARISON

The Budgetary Comparison Schedule for the General Fund is required to be prepared under the basis of accounting used in preparing the budget. As indicated in Note 1, the modified accrual basis of accounting is used for budgetary purposes.

City of South Bay, Florida
Required Supplementary Information
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014**
City's proportion of the net pension liability (asset)	0.000222%	0.000249%	0.000265%	0.000365%	0.000277%	0.000281%	0.000309%	0.000483%
City's proportion share of the net pension liability (asset)	$ 16,766	$ 107,755	$ 91,308	$ 109,994	$ 81,906	$ 71,077	$ 39,933	$ 8,224
City's covered-employee payroll	26,500	26,500	26,500	33,584	24,000	23,000	23,000	14,917
City's proportion share of the net pension liability (asset) as a percentage of its covered-employee payroll	63.27%	406.62%	344.56%	327.52%	341.28%	309.03%	173.62%	55.13%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.90%	84.88%	92.00%	96.09%

* Amount represented for each fiscal year were determined as 0f 6/30.
** Information prior to 2014 is not available.

City of South Bay, Florida
Required Supplementary Information
Schedule of Contribution
Florida Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014**
Contractually required contribution	$ 10,648	$ 10,351	$ 10,277	$ 11,923	$ 10,215	$ 9,148	$ 8,035	$ 6,196
Contribution in relation to the contractually required contribution	10,648	10,351	10,277	11,923	10,215	9,148	8,035	6,196
City's covered-employee payroll	26,500	26,500	26,500	31,454	27,000	23,000	23,000	16,833
Contribution as a percentage of covered-employee payroll	40.2%	39.1%	38.8%	37.9%	37.8%	39.8%	34.9%	36.8%

* Amount represented for each fiscal year were determined as 0f 9/30.
** Information prior to 2014 is not available.

City of South Bay, Florida
Required Supplementary Information
Schedule of Proportionate Share of Net Pension Liability
Health Insurance Subsidy Plan
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014**
City's proportion of the net pension liability (asset)	0.000075%	0.000076%	0.000079%	0.000100%	0.000075%	0.000075%	0.000082%	0.000104%
City's proportion share of the net pension liability (asset)	$ 9,853	$ 9,323	$ 8,866	$ 10,654	$ 8,052	$ 8,684	$ 8,325	$ 5,569
City's covered-employee payroll	26,500	26,500	26,500	33,584	24,000	23,000	23,000	14,917
City's proportion share of the net pension liability (asset) as a percentage of its covered-employee payroll	37.18%	35.18%	33.46%	31.72%	33.55%	37.76%	36.20%	37.33%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

* Amount represented for each fiscal year were determined as 0f 6/30.
** Information prior to 2014 is not available.

City of South Bay, Florida
Required Supplementary Information
Schedule of Contribution
Health Insurance Subsidy Plan
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014**
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contribution in relation to the contractually required contribution	-	-	-	-	-	-	-	-
City's covered-employee payroll	26,500	26,500	26,500	31,454	27,000	23,000	23,000	16,833
Contribution as a percentage of covered-employee payroll	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

* Amount represented for each fiscal year were determined as 0f 9/30.
** Information prior to 2014 is not available.

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*

To the Honorable Mayor and Members of the City Council
City of South Bay, 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 financial statements of the governmental activities, the business-type activities, and each major fund information of the City of South Bay, Florida (the 'City'), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 10, 2022. Our report includes a reference to other auditors who audited the financial statements of the Fiduciary Funds, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report om 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 opinions 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 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 a 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 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 or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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.*

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 10, 2022

City of South Bay, Florida
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended September 30, 2020

I. Summary of Independent Auditor's Results

Financial Statements

Type of report the auditor issued: **Unmodified**

Internal control over financial reporting:

• Material weakness(es) identified?	___yes	_X_no
• Significant deficiency(ies) identified?	___yes	_X_none reported
Noncompliance material to financial statements noted?	___yes	_X_no

II. Prior Year Findings

2020-001 – Missing supporting documentation

Finding Type: Internal Control and Significant Deficiency

Condition:
During our review of the detailed expenditure testing, we noted some of the transactions were missing adequate supporting documentation.

Criteria:
Section 218.33, *Florida Statutes*, require that local government entities establish and maintain internal controls designed to: prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.

Cause:
Management was unable to provide supporting documentation for some expenditures during testing.

Effect:
Not adhering to policies and procedures in place opens the City for potential fraud or higher risk of material misstatement.

Recommendation:
We recommend that the City ensure all existing policies and procedures are followed and maintained for all transactions.

Current year status: Fully implemented.

III. Financial Statement Findings

None

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Honorable Mayor and Members of City Council
The City of South Bay, Florida

We have audited the financial statements of the City South Bay, Florida (the "City") as of and for the year ended September 30, 2021, and have issued our report thereon dated June 10, 2022.

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

Other Reports and Schedule
We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Schedule of Findings and Questioned Costs; the 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, and the management letter in accordance with the rules of the Auditor General of the State of Florida. Disclosures in those reports and schedule, which are dated June 10, 2022, should be considered in conjunction with this report.

Local Government Investment Policies
We have examined the City's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies,* during the year ended September 30, 2021. Management is responsible for 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* and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021. This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 10, 2022

MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Honorable Mayor and Members of the City Commission
City of South Bay, Florida

Report on the Financial Statements
We have audited the financial statements of the City of South Bay, Florida (the 'City'), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 10, 2022.

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

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Questioned Costs; 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 those reports and schedule, which are dated June 10, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

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. There were no component units associated with the City.

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 communicate 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 to identify the specific condition(s) 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.

West Palm Beach
Phone (561) 655-2664

Miami
Phone (305) 331-8768

Hollywood
Phone (954) 966-4435

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. 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.

Special District Component Units

Sections 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

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 note 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, Members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 10, 2022

RESOLUTION NO. 26-2022

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022, THROUGH SEPTEMBER 30, 2023, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of South Bay, Florida, on July 19, 2022, adopted a Proposed Millage Rate for the fiscal year 2022-2023 pursuant to Florida Statutes 200.065; and

WHEREAS, the City has scheduled first public hearing on the proposed budget and millage rate, as required by Section 200.065, Florida Statutes, to be held on September 6, 2022; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of South Bay has been certified by the Palm Beach County, Florida Property Appraiser to the City of South Bay as Eighty-Six Million, Six Hundred and Eighty-Two Thousand, One Hundred and Seven Dollars ($86,682,107.00); and

WHEREAS, having considered the comments of the public regarding the millage rate, the City Commission desires to tentatively adopt a millage rate for Fiscal Year 2022-2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. Proposed Millage Rate. The City Commission of the City of South Bay hereby adopts a proposed and tentative millage rate of 6.3089 mills for Fiscal Year 2022-2023, commencing October 1, 2022, through September 30, 2023, which is $6.30 per $1,000.00 of taxable property value within the City of South Bay. This millage rate represents a 10.10% increase over the rollback rate of 5.7304 mills.

Section 3. Public Hearing. The second and final public hearing on the budget is set September 19, 2022, at 5:30 p.m., in the Commission Chambers at City Hall, 335 SW 2nd Ave. South Bay, Florida.

Section 4. Effective Date. This Resolution shall take effect immediately upon its passage and adoption.

PASSED and **ADOPTED** this 19th day of July 2022.

____
Joe Kyles, Mayor

Attested

By: ________________________________
Natalie Malone, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, Esquire
City Attorney

Moved by: __________________________

Seconded by: ______________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Wilson	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

Reset Form | Print Form

FLORIDA Department of Revenue

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : PALM BEACH
Principal Authority : South Bay	Taxing Authority : South Bay

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		71,336,050	(1)
2.	Current year taxable value of personal property for operating purposes	$		13,150,266	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		2,195,791	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		86,682,107	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		3,433,467	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		83,248,640	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		75,615,569	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/28/2022 8:31 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	6.3089	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	477,051	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	0	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	477,051	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	0	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	83,248,640	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	5.7304	per $1000	(16)
17.	Current year proposed operating millage rate	6.3089	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	546,869	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 477,051	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	5.7304 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 496,723	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 546,869	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	6.3089 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	10.10 %	(27)

First public budget hearing	Date :	Time :	Place :

S I G N H E R E

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer :	Date :

Title : Leondrae Camel, CITY MANAGER	Contact Name and Contact Title : Massih Saadatmand, FINANCE DIRECTOR	
Mailing Address : 335 SW SECOND AVE	Physical Address : 335 SOUTHWEST SECOND AVENUE	
City, State, Zip : SOUTH BAY, FLORIDA 33493	Phone Number : 5619966751	Fax Number : 5619967950

Instructions on page 3

City of South Bay

<u>MINOR HOME REPAIR PROGRAM</u>

335 SW 2nd Ave
South Bay, FL 33493
561-996-6751

The City is accepting applications for single-family, owner-occupied homeowners that need minor repairs to their homes, and that reside within the city limits of South Bay. Please pick up your application to apply at City Hall.

July/Day-Month/day/2022, (Mon-Thurs) 9AM-3PM
(Applications will be provided and accepted)

CITY OF SOUTH BAY

MINOR HOME REPAIR PROGRAM REQUIREMENTS

The City of South Bay Minor Home Repair Program has been established to assist eligible residents in obtaining needed health, safety and welfare related home repairs. Funding is available to South Bay residents only and on a limited, first-come, first-serve basis. The maximum program award per applicant is up to $5,000.

<u>Program Eligibility</u>

1) Properties for which assistance is being requested must be located in the City of South Bay;
2) Properties for which assistance is being requested must be owner-occupied. Residential rental units and or commercial properties are not eligible for funding assistance.
3) Applicant's gross household income may not exceed the below listed Palm Beach County maximum "low income" levels:
   - Household Size of 1 - Maximum Eligible Income Level = $40,600
   - Household Size of 2 - Maximum Eligible Income Level = $46,400
   - Household Size of 3 - Maximum Eligible Income Level = $52,200
   - Household Size of 4 - Maximum Eligible Income Level = $58,000
   - Household Size of 5 - Maximum Eligible Income Level = $62,650
   - Household Size of 6 - Maximum Eligible Income Level = $67,300
   - Household Size of 7 - Maximum Eligible Income Level = $71,950
   - Household Size of 8 - Maximum Eligible Income Level = $76,600

Source: Palm Beach County and Florida Housing Finance Corporation

4) Assistance is available for the following types of home repair items:
   - Repair/replace roofing gutters and fascia;
   - Repair/replace damaged water heaters;
   - Repair/replace electrical work;
   - Install new insulation;
   - Repair/replace windows/doors;

- Correction of building code compliance violations;
- Removal of lead-based paint/asbestos hazards;
- Removal of home barriers to the disabled and elderly;
- Elimination of other specific conditions detrimental to public health and safety;
- Installation of smoke alarms; and
- Repair or replace worn, damaged kitchen or bathroom flooring; repair or replace damaged kitchen or bathroom plumbing fixtures (non- cosmetic related improvement)

5) Financial assistance is not available for proposed home beautification or home remodeling projects.

Application Submittal Requirements

1) Residents applying for financial assistance must submit a completed application in person at the City of South Bay, 335 SW 2nd Ave, South Bay, Florida 33493 (561) 996-6751.

2) In order to verify City of South Bay residency, applicants must provide proof of residency in the form of Palm Beach County Homestead Exemption, a State of Florida driver's license, a Florida identification card and a current utility statement as proof of South Bay residency.

3) In order to verify household income, applicants must submit a copy of their most recent federal income tax return or three (3) most recent pay stubs or social security payment verification statement for City review.

4) At least two (2) contractual service estimates must be included with each submitted application. Contractual service estimates must be provided by licensed handyman or contractual service company. ***Note: The contract for minor home services will be entered into between the property owner and the selected handyman or contractual service company. It is the responsibility of the property owner to request proof of insurance from the selected contractual service company. The City of South Bay does not enter into contract with the selected minor home repair company. However, immediately upon completion of minor home repair services, a copy of the final invoice must be provided to the City of South Bay so the City may reimburse the homeowner.***

5) After submitting a written application to the City of South Bay, City staff will schedule a site meeting with the applicant to review and inspect all requested home repair items. Photographs will be taken by City staff to formally document the need for home repairs. Within 3-5 business days, City personnel will provide notification to the applicant indicating whether the requested home repair services have been approved or disapproved.

6) If the requested minor home repair service project is determined to be eligible based on program guidelines, a copy of the minor home repair eligibility notification must be

provided to the selected contractual service company to ensure home repairs are completed in accordance with all requirements of program**.**

After Completing Minor Home Repair Services:

1) Following completion of minor home repair services, the applicant is required to immediately inform the City regarding the completion of authorized repairs and must also provide the City with a copy of the final invoice for home repair services;

2) Following completion of minor home repair services, City personnel will re-inspect the property to ensure the minor home repairs were completed in accordance with all program requirements.

3) The City shall determine those Projects requiring an advance purchase of supplies prior to the commencement of work to be performed on a case-by-case basis. If the City determines that there is a financial need by Grantee requiring an advancement for supplies, an estimate shall be obtained from the Home Depot store located at 220 South State Road 7, West Palm Beach, Florida 33414, documenting the amount needed to begin work up to a limit of $1,000.00. If the City agrees with the provided estimate, an authorized City staff person shall accompany Grantee's Contractor to the Home Depot store located at 220 South State Road 7, West Palm Beach, Florida 33414 where the supplies will be purchased by City directly from said Home Depot store. All advanced supply purchase amounts shall be deducted from the total grant award amount.

4) Following receipt of notification from the Grantee regarding completed home repairs and submission of a final invoice, the City will within 7-10 business days, reimburse the property owner for all eligible cost relating to the authorized home repairs (excluding sales tax). The city is a tax-exempt organization and is exempt from paying taxes. The Grantee will therefore will not be reimbursed for any sales tax associated with the transaction. Note: The Grantee shall also be responsible for any **unauthorized** work completed by the handyman or contractual service company. Note: The City will not be responsible for assisting in coordinating check disbursement to the selected minor home repair company.

If you have any questions or concerns regarding the City of South Bay Minor Home Repair Program, please feel free to contact the City of South Bay at (561) 996-6751

FAQ's (Frequently Asked Questions)
City of South Bay Home Rehab Grants
(South Bay Residents Only)

1. Question: Do I have to own my home?
Answer: Yes, you must own and occupy your home before October 1, 2020.

2. Question: If selected, will a lien be placed on my home or will there be any restrictions on selling my home in the future?
Answer: No liens and no restrictions on selling your home in the future as part of this grant.

3. Question: If selected, will I receive the maximum grant amount?
Answer: The amount awarded will vary and will depend on your home's repair needs based on the evaluations of the City's Personnel.

4. Question: If I am selected, how long until my work begins?
Answer: The City has a multi-step process to ensure the validity of your home needs, quality of work, and administrative coordination. This process can take time and patience will be required. Once the home repairs or needs are verified/appraised, the timeline will depend on contractor availability along with scheduling.

5. Question: If selected, will I have to pay for anything out-of-pocket?
Answer: The grant will cover all home repair expenditures, labor, contractor fees and associated permitting fees up to $5,000. Grantee will be responsible for any taxes associated with the cost of the work and materials.

6. Question: Should I pass away before the work is completed, will the repairs to my home continue?
Answer: Yes, the work will continue.

7. Question: If I am awarded City of South Bay Home Rehabilitation grant funds, can I apply for more at a later date?
Answer: No. once you are selected and funds are awarded, you are no longer eligible for additional funds through the City.

8. Question: How will I be selected and what are my chances?
Answer: First come, First serve completed application.

9. Question: If I am selected and awarded a grant, will I need to sign paperwork?
Answer: Yes, once the grant amount is determined and awarded, you will be required to sign an agreement to enter the program with the City along with a binding contract directly with the contractor. The binding contract will include a proposed work schedule.

PROGRAM GRANTEE AGREEMENT

City of South Bay Minor Home Repair Program

THIS PROGRAM GRANTEE AGREEMENT ("Agreement") is entered into on this ____ day of ____________, 2022 between the City of South Bay, Florida ("City"), and __________________________ ("Program Grantee"), whose address is ____ (the "Property")

WITNESSETH:

WHEREAS, On March 10, 2021, the United States Congress passed, and on March 11, 2021, President Joseph Biden signed into law, the American Rescue Plan Act ("ARPA").

WHEREAS, ARPA established the Coronavirus State Fiscal Recovery Fund ("CSFRF") and Coronavirus Local Fiscal Recovery Fund ("CLFRF"), together known as the Coronavirus State and Local Fiscal Recovery Funds ("SLFRF") program, which provides a combined $350 billion in assistance to eligible state, local, territorial, and Tribal governments to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

WHEREAS, The City received federal funding in the form of the SLFRF under ARPA in response to the coronavirus ("COVID-19") pandemic. These funds may be used to carry out a wide range of community development activities, including those that benefit local communities.

WHEREAS, The Interim Final Rule on SLFRF issued by the Department of the Treasury ("Treasury") effective May 17, 2021, and the Final Rule issued by the Department of the Treasury effective April 1, 2022, (together the Interim Final Rule and the Final Rule are hereinafter referred to as the "Rule") provide the rules and guidelines for how the ARPA funds may specifically be spent. Further, the Rule allows for the City to transfer SLFRF funds to a beneficiary who experienced a negative economic impact due to the COVID-19 public health emergency.

WHEREAS, ARPA states the City may grant awards to eligible beneficiaries for an eligible ARPA expenditure.

WHEREAS, the City desires to provide grants benefiting residents in need of assistance to complete approved home repairs to owner-occupied, single-family homes in the City; and

WHEREAS, the grants will be made available to qualified City homeowners; and

WHEREAS, the City also desires to promote business opportunities for local contractors and other licensed tradesmen; and

WHEREAS, to carry out this purpose, the City has established the City of South Bay Minor Home Repair Program (the “Program”); and

WHEREAS, the Program Grantee agrees to have the home repair services for which their grant has been approved per the terms of the Program, Program Application, and this Agreement.

NOW, THEREFORE, the Program Grantee and City agree as follows:

ARTICLE I

CONDITION OF SERVICES

The Program Grantee has submitted an application to participate in the Program, attached hereto as Exhibit 1 and incorporated herein by this reference. By submitting the application and entering into this Agreement, the Program Grantee acknowledges and agrees to the following:

a) The City’s Program shall be performed by general contractors and other tradesmen licensed to perform construction work by the state of Florida who also possess valid local business licenses.
b) As part of applying for funds from the Program, the Program Grantee provided satisfactory documentation to the City evidencing their eligibility, including, but not limited to, the following:
    1. Proof of residency.
    2. A South Bay address: Palm Beach County Homestead Exemption and State of Florida driver’s license or a Florida identification card and a current utility statement;
    3. A description of the home repair services which the Program Grantee’s contractor is qualified and willing to provide; and
    4. Other documentation required by the City as part of the application process.
c) Once a homeowner has been deemed eligible to receive a grant, the City’s Program inspector (“Inspector”) will schedule an appointment to visit the Property to review existing conditions relating to the identified home repairs prior to approving the requested repairs. The Inspector will evaluate the need for repairs and the reasonable cost of such repairs, and will assist in noting specifications necessary to meet code requirements.
d) The quote will set out in detail all repair services to be performed, the materials needed, the cost of labor and materials, and the proposed project schedule, including the proposed payment schedule. The Contractor shall also provide evidence of current licensure and insurance (general liability and worker’s compensation).

e) The Program Grantee will enter into a written repair agreement (“Repair Agreement”) with the contractor based upon a quote (including scope of services, cost of labor and materials, and project schedule) approved by the City Building Department. The amount of the grant award shall be an amount equal to the Repair Agreement price. The Repair Agreement shall not include any services or materials other than those specified in the approved quote. Any additional repairs the Program Grantee has performed by the Contractor, that are not part of the Program, are the sole responsibility of the Program Grantee.

f) The Repair Agreement must state that the contractor will provide commercially acceptable materials that meet the specific material requirements in the Repair Agreement and repairs to the Property by the contractor shall conform to generally accepted standards of workmanship for similar repair work, with no waiver of express or implied warranties. In addition, the Repair Agreement must include the contractor’s standard warranty for similar residential projects or a one (1) year warranty, whichever length of time is greater.

g) The Repair Agreement will be between the Program Grantee and the Contractor; payment to fulfill the Repair Agreement is pursuant to Article III of this Agreement the Program Grantee will not be reimbursed if the repairs do not meet local building codes.

h) The Program Grantee and the Contractor shall give all the City officials and authorized City representatives’ reasonable access to the Property to inspect the repair work being performed for permitting purposes and to observe the progress of the work.

ARTICLE II

TERM OF AGREEMENT

This Agreement shall be deemed effective upon execution by both parties, and shall terminate immediately upon (1) the Program Grantee’s voluntary withdrawal from the Program, (2) completion of the repair to the Property and final payment to the Program Grantee in accordance with this Agreement, or (3) the City’s decision to remove the Program Grantee from the program for any reason, including loss of eligibility, unacceptable performance, or any other breach of this Agreement.

ARTICLE III

PAYMENT

Payment for work satisfactorily performed under a Repair Agreement reimbursed to Program Grantee upon proof of payment to Contractor. Funding shall be disbursed following the completion and acceptance of the work and following inspection(s) by the Inspector and/or other City representatives to verify the satisfactory completion of all authorized repairs. Payment shall be conditioned upon the Contractor providing satisfactory proof that any subcontractors and suppliers used for the project have been paid in full and have provided a waiver of liens. The City shall determine those Projects requiring an advance purchase of supplies prior to the commencement of work to be performed on a case-by-case basis. If the City determines that there is a financial need by Grantee requiring an advancement for supplies, an estimate shall be obtained from the Home Depot store located at 220 South State Road 7, West Palm Beach, Florida 33414, documenting the amount needed to begin work up to a limit of $1,000.00. If the City agrees with the provided estimate, an authorized City staff person shall accompany Grantee to the Home Depot store located at 220 South State Road 7, West Palm Beach, Florida 33414 where the supplies will be purchased by City directly from said Home Depot store. All advanced supply purchase amounts shall be deducted from the total grant award amount. Any advanced payment shall be deducted from the total grant award.

ARTICLE IV

DEFAULT

For purposes of this Agreement, a default by the Program Grantee shall include, without limitation, the following:

(1) Failure to comply with applicable federal, state and local regulations and laws.
(2) Material breach regarding any of the terms and conditions of this Agreement, including, but not limited to, false, inaccurate, or misleading information provided in the Application.
(3)

In the event of default, the City may withhold reimbursement or seek to recover the entire amount of any sums paid to the Program Grantee and may exercise any and all rights at law or in equity to enforce the City's rights and remedies.

ARTICLE V

ENTIRETY OF AGREEMENT

This Agreement contains all the terms and conditions agreed upon by the parties and the recitals set forth above, which are hereby incorporated herein by this reference. There are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Agreement may be added to, modified, superseded or otherwise altered, unless reduced to writing and duly approved and signed by all parties.

ARTICLE VI

TERMINATION

It is expressly understood and agreed that the City may discontinue the Program at any time, for any reason, including but not limited to curtailment or non-availability of funding.

In that event, the City shall not be obligated to provide reimbursement for repair work commencing after the Program is discontinued. The City will issue payment for work authorized and commenced prior to termination of the Program, upon satisfactory completion and acceptance.

ARTICLE VII

INDEMNIFICATION

To the extent permitted by law, the Program Grantee shall indemnify, hold harmless and, at the City's option, defend or pay for an attorney selected by the City to defend the City, its officers, employees and agents, against any claims, suits, actions, damages, proceedings, liabilities and costs (including attorney's fees) arising from or in connection with this Agreement or any contracts the Program Grantee enters into with a contractor pursuant to this Agreement. The Program Grantee shall pay all claims and losses of any nature, and shall defend, as described above, all suits, on behalf of the City, its officers, employees or agents and shall pay all costs and judgements which may issue. Compliance with any insurance requirements shall not relieve the Program Grantee of its liability and obligation to defend, hold harmless and indemnify the City as set forth in this section. Nothing contained in this provision or elsewhere in this Agreement (including exhibits and attachments) shall be construed or interpreted as consent by the City to be sued, nor as a waiver of sovereign immunity beyond the waiver and limits provided in Section 768.28, Florida Statutes, as amended from time to time.

ARTICLE VIII

LIMITATION OF LIABILITY; RELEASE

The Program Grantee agrees that the City's financial obligation in connection with the Program and this Agreement is limited to reimbursement of the Program Grantee in accordance with this Agreement. The Program Grantee waives and releases any and all other claims against the City, its officials, employees, agents and representatives arising from or related to this Agreement or a Repair Agreement.

ARTICLE IX

RECORDS AND AUDIT

The Program Grantee shall maintain and make available to the City adequate records to justify all expenditures of grant funds and to document compliance with the provisions of this Agreement. The City shall have the right to audit, examine, and/or obtain copies of all contracts, invoices, materials, and other records and documents pertaining to this Agreement. If the City determines that any payments made to the Program Grantee do not constitute an allowable expenditure, the City will have the right to deduct and/or reduce any unpaid invoices or require repayment of those amounts.

ARTICLE X

NOTICES

All notices that are sent pursuant to and/or in connection with this Agreement shall be in writing and sent by certified mail, return receipt requested or hand delivered to the appropriate address provided a copy is kept with the recipient's signature acknowledging receipt and indicating the time and date of delivery: If to the City:

City of South Bay
Attn: City Manager
335 SW 2nd Ave
South Bay, FL 33493

If to the Grantee:

____
____
____

ARTICLE XI

ASSIGNMENT; SUBCONTRACTS

The Program Grantee agrees that no assignment of this Agreement will be made without the express written consent of the City, which may be unreasonably withheld. The Program Grantee may engage, pursuant to the terms and conditions of this Agreement, any qualified contractor of its choice to provide services or materials in connection with the Program, but the Program Grantee shall remain responsible for the satisfactory completion of all work and for payment of the contractor and any subcontractors and suppliers.

ARTICLE XII

SEVERABILITY OF PROVISIONS

If any provision of this agreement is held invalid, the remainder of this Agreement shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of applicable law.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

CITY OF SOUTH BAY, FLORIDA

BY: ________________________________

Leondrae Camel, City Manager

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____

Burnadette Norris-Weeks, City Attorney

ATTEST:

____

Natalie Malone, City Clerk

GRANTEE

BY: ______________________________________

Print Name: _______________________________

The foregoing instrument was acknowledged before me this ____ day of ___________, 2022, by ______________, who is personally known to me or has produced _______________________ as identification.

____

NOTARY PUBLIC

My Commission Expires:

Print Name: ___________________

(Seal)

CITY OF SOUTH BAY
MINOR HOME REPAIR PROGRAM APPLICATION

PLEASE RETURN COMPLETED APPLICATION INCLUDING ALL REQUIRED SUPPORTING DOCUMENTATION TO:

The City of South Bay
335 SW 2nd Ave
South Bay, Florida 33493

APPLICATION NO. __________ (For Office Use)

NAME OF PROPERTY
OWNER/APPLICANT____

PROPERTY ADDRESS

____

CONTACT PHONE NUMBER

____

DESCRIPTION OF HOME
REPAIRS____
____
____

NAME OF CONTRACTOR AND ADDRESS OF QUOTES PROVIDED

IS THE REQUESTED REPAIRS HEALTH, SAFETY & WELFARE RELATED? YES _____ NO ____

HAVE AT LEAST TWO REPAIR ESTIMATES INCLUDING LICENSES BEEN SUBMITTED WITH APPLICATION? YES ____ NO ____

WILL YOU BE AVAILABLE DURING THE DAY FOR CITY STAFF TO REVIEW REQUEST?
YES ____ NO ____

BEFORE ME, the undersigned authority, personally appeared __________________, who being duly sworn under oath deposes and states that:

I/we ____, request assistance through the City of South Bay Minor Home Repair Program to complete health, safety and welfare related home repairs on my property. I certify that I am the property owner and that the address provided above is my primary residence. I understand that all approved home repair services will be contracted between myself and the selected contractor and that the City of South Bay is not a party to the actual contracting or performance of the home repair service. I understand that the Minor Home Repair Program will assist in providing the cost for authorized home repairs. Following repair service completion and City inspection, the applicant will be reimbursed for the full amount of the completed repair service (excluding taxes). The City will also have the option to disburse final payment directly to the contractual service company completing home repairs. Payment to the contractor is my responsibility and in return for participation in this program, I agree to indemnify and hold harmless the City of South Bay and its agents, officers, employees, from and against all claims, damages, losses and expenses, which may arise from or result from the home repair services herein described. I have reviewed and understand all policies and procedures governing the Minor Home Repair Program.

FURTHER THE AFFIANT SAYETH NAUGHT

____ _______________________

Property Owner/Applicant Signature(s) **Date Signed**

The foregoing instrument was acknowledged before me this ________ day of _____________, 2022, by

________________________________, affiant, who is either personally known to me or who presented to me the identification shown below.

____

Notary Public, State of Florida
Name: ____ Personally known ____ or produced Identification ____________________

Identification produced: _______________________________ My Commission Expires: _____________________

CITY OF SOUTH BAY
MINOR HOME REPAIR PROGRAM
NOTIFICATION OF ELIGIBILITY

FOR OFFICE USE ONLY: (COMPLETED APPLICATION CHECKLIST)

1. Does the application include at least 2 estimates from a professional home repair company? YES □ NO □
2. Are the professional home repair estimates prepared by a licensed repair company? YES □ NO □
3. Are the requested home repairs health, safety and welfare related? YES □ NO □
4. Are the requested repairs included on the eligible home repair list? YES □ NO □
5. Has the requested home damage been documented with photographs? YES □ NO □
6. Has the applicant provided proof of South Bay residency? YES □ NO□
7. Has the applicant provided a recent tax return or pay stubs verifying household income? YES □ NO □
8. Has a completed signed and notarized application been submitted by the applicant? YES □ NO □

APPLICATION ELIGIBILITY DETERMINATION

9. Provide total amount of residents residing in household________________________
10. Provide total household income amount$___________________________________
11. Is total household income within the eligible "low income" program threshold? YES □ NO □
12. Is name on the application the same as property owner's name listed on the BPA webpage YES □ NO □
13. Indicate name of eligible home repair company(ies)____________________________
14. Indicate total funding amount recommended for approval $_________________
15. Does selected repair estimates contain professional license verification? YES □ NO □

Based on whether all responses to questions 1-15 are affirmative, please indicate below whether **APPLICATION NO.** _______________ has been approved or disapproved. If application has been approved, in comment section below please indicate all eligible application home repairs. If the application has been disapproved, please indicate reason for disapproval. If application is incomplete, please clearly indicate what items are required from the applicant to complete the application.

APPLICATION APPROVED _______ **APPLICATION DISAPPROVED _______**

Reviewer Comments:

____
____
____
____
____
____
____

______________________________	______________________
Reviewer's Signature	Date Reviewed

If all affirmative responses have been provided on Questions 1 thru 15, the attached minor home repair application should be recommended for approval. Written notification including the eligibility notification should be provided to the applicant indicating approved scope of work, the total amount of authorized funding; and a notice to proceed with authorized minor home repair services.

RESOLUTION NO. 28-2022

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ACCEPTING A CONVEYANCE OF REAL PROPERTY DEED FROM PALM BEACH COUNTY; AUTHORIZING THE CITY MANAGER TO TAKE ALL NECESSARY AND EXPEDIENT ACTION TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Palm Beach Board of County Commissioners desires to convey by county deed a parcel of land to the City of South Bay ("City"); and

WHEREAS, the property is located at 185 NW 10th Avenue, within the city limits; and

WHEREAS, the subject parcel has been recorded in the Official Records of Palm Beach County, Florida, ORB 33584, Page 0819; and

WHEREAS, the property has been conveyed at no cost to the City, with Ten Dollars ($10.00) as consideration; and

WHEREAS, the 2021 market value is listed as One Thousand Four Hundred Sixty-One Dollars ($1,461.00) on the Palm Beach County Property Appraiser's website; and

WHEREAS, City Commission of the City of South Bay desires to approve the conveyance of the parcel of land within the city limits from Palm Beach County to the City of South Bay and finds that said conveyance by county deed will be in the best interests of the residents of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Acceptance of Conveyance of Real Property and Authorizing the City Manager. The City Commission of the City of South Bay hereby accepts the conveyance of real property through deed, located within the City limits, from Palm Beach County attached hereto as Exhibit "A." The City Manager is authorized to take all necessary and expedient action to effectuate the intent of this Resolution.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 19th day of July 2022.

____
Joe Kyles, Mayor

Attested

By: _________________________________
Natalie Malone, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: ___________________________

Seconded by: _________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Wilson	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

Facilities Development & Operations Department

Property & Real Estate Management Division

2633 Vista Parkway

West Palm Beach, FL 33411

Telephone - (561) 233-0217

Facsimile (561) 233-0210

www.pbcgov.com/fdo

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7019 1120 0000 0865 5377 /

June 10, 2022

Mr. Leondrae D. Camel, City Manager
City of South Bay
335 SW 2nd Avenue
South Bay, FL 33493

Re: Conveyance of County-own Parcel:
PCN: 58-36-44-14-16-002-0041

Dear Mr. Thompson:

Pursuant to Florida Statues Section 197.592(3), the Board of County Commissioners approved the conveyance of the above referenced County-owned parcel to the City of South Bay, via Resolution Numbers R2022-0517.

Enclosed is the original County Deed conveying the above referenced parcel, recorded in the Official Records of Palm Beach County, Florida, ORB 33584, Page 0819.

If you have any questions, please contact me at dlowery@pbcgov.org or at (561)233-0239. Thank you.

Sincerely

Della M. Lowery
Property Specialist

Enclosure
Deed (1)

South Bay - 185 NW 10th Ave Apt\Disposition\Ltr.CityofSouthBay - DEED.docx

CFN 20220225808
OR BK 33584 PG 0819
RECORDED 05/24/2022 09:15:30
Palm Beach County, Florida
Joseph Abruzzo, Clerk
Pg 0819; (1pg)

PREPARED BY AND RETURN TO:
Della M. Lowery, Real Estate Specialist
PALM BEACH COUNTY
PROPERTY & REAL ESTATE MANAGEMENT DIVISION
2633 Vista Parkway
West Palm Beach, FL 33411-5605

PCN: 58-36-44-14-16-002-0041
Closing Date:____________________
Purchase Price: -0-

R2022 0517

COUNTY DEED

This COUNTY DEED, made MAY 17 2022, by **PALM BEACH COUNTY,** a political subdivision of the State of Florida, by and through its Board of County Commissioners, whose legal mailing address is 2633 Vista Parkway, West Palm Beach, Florida 33411-5605, "County", and the **CITY OF SOUTH BAY**, a Florida Municipal Corporation, whose legal mailing address is 335 SW 2nd Ave, South Bay, Florida 33493, "City".

W I T N E S S E T H:

That County, for and in consideration of the sum of Ten and 00/100 ($10.00) Dollars to it in hand paid by City, the receipt whereof is hereby acknowledged, has granted, bargained and sold to City, its successors and assigns forever, the following described land lying and being in Palm Beach County, Florida:

BYRDS ADD TO SOUTH BAY E 50 FT OF S ½ OF LT 4 & E 50 FT OF LT 5 BLK B

THE ABOVE BEING THE REAL PROPERTY DESCRIBED UNDER TAX CERTIFICATE NUMBER 32310 IN THE TAX DEED RECORDED IN OFFICIAL RECORD BOOK 31417, PAGE 0511, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

Reserving, however, unto County, its successors and assigns, an undivided three-fourths (¾) interest in, and title in and to an undivided three-fourths (¾) interest in, all the phosphate, minerals, and metals that are or may be in, on, or under the said land and an undivided one-half (½) interest in all petroleum that is or may be in, on, or under said land. The aforementioned reservation of phosphate, mineral, metals and petroleum rights shall not include and County hereby expressly releases any and all rights of entry and rights of exploration relating to such phosphate, mineral, metals and petroleum rights.

IN WITNESS WHEREOF, County has caused these presents to be executed in its name by its Board of County Commissioners acting by the Mayor or Vice Mayor of said Board, the day and year aforesaid.

ATTEST:

JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT
& COMPTROLLER

By: ____________________
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY
FLORIDA

PALM BEACH COUNTY, a political subdivision of the State of Florida

By: ____________________
Robert S. Weinroth, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By: ____________________
Chief Assistant County Attorney

(OFFICIAL SEAL)

\\pbcgov.org\FDO\Common\PREM\PM\Dispositions\South Bay - 185 NW 10th Ave Apt\Disposition\Dispo Docs\County Deed 185 NW 10 Ave.docx

ORDINANCE NO. 04-2022

AN ORDINANCE OF THE CITY OF SOUTH BAY, FLORIDA, REPEALING AND REPLACING CHAPTER 30, ARTICLE II, SECTION 30-58 ENTITLED, "GENERAL FEE SCHEDULE", OF THE CITY'S CODE OF ORDINANCES; INCREASING LOCAL BUSINESS TAX FEES; PROVIDING FOR ADOPTION OF REPRESENTATIONS, PROVIDING FOR CONFLICTS AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, in 1969, the City of South Bay Commission established business tax receipts in accordance with Chapter 205, Florida Statues; and

WHEREAS, Section 205.0535, Florida Statues, allows municipalities to increase the rate of local business taxes up to five percent (5%) every other year by ordinance enacted by a vote of a majority plus one vote of the governing body; and

WHEREAS, the City Commission, as authorized by the relevant Florida Statute desires to increase the amount of the business tax receipts as in the best interests of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations.

The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Ordinance.

Section 2. Repealing and Replacing Chapter 30, Article II, Section 30-38, Entitled "General Fee Schedule" in entirety, using the new numbers reflecting an increase for code incorporation as forth below:

Sec. 30-58. General fee schedule.

The amount which shall be paid by the several firms, persons, corporations or associations engaged in or managing businesses, professions or occupations for which a license is required, other than is specifically set forth elsewhere in this Code, are hereby and required as follows:

A

Aircraft:
School operators, operators for hire or commercial purposes…………………………………….….... $~~115.76~~ $121.55

Astrologist, clairvoyant, fortuneteller, mindreader, palmist, phrenologist, etc……………………..…. $~~173.65~~ $182.33

Auctioneers:

Per day………………………………………………………………………………...$~~21.50~~ $22.58

Per year……………………………………………………………….……….…………$~~542.99~~ $570.14 [Auto] wreckers and tow cars. Person using what are commonly termed "wreckers" for the purpose of towing or transporting wrecked or disabled automobiles, whether such activity is incidental to or connected with any other business or not, and operating on streets of the city. Proof of insurance coverage shall be confirmed at the time of payment of the tax.

Operating from one to three vehicles………………..…………………………………… $~~57.89~~ $60.78

Four to six vehicles…………………………………….…………………….….……… $~~144.70~~ $151.94

Seven or more vehicles……………………………...…………………..…….………$~~232.61~~ $244.24

Auto wrecking company…………………………………………………...……………………..$~~108.60~~ $114.03

Automobile or motor vehicle repair shops, engaged in the repair of motor vehicles including painting, top, body, upholstering, window tinting or other repairs………….………….$~~116.30~~ $122.12

Automobile or motor vehicle storage, impound lot or parking lot where a charge is made:

Five-to ten-car capacity…………………………………………………………….…………..$~~14.33~~
$15.05
11- to 20-car capacity……………………………………………………………………………..$~~22.61~~
$23.74
21-to 50-car capacity………………………………………………………………….…. $~~53.48~~
$56.15
51-to 75-car capacity…………………………………………………………………….. $~~72.22~~
$75.83
76-to 100-car capacity……………………………………………………..……,………. $~~108.60~~
$114.03
Over 100-car capacity………………………………………………………,,,,,.………$~~144.70~~
$151.94

Automobile service stations, washing, polishing, greasing, lubricating, and like servicing of automobiles, selling gasoline and oil, but not to include repair work or the sale of merchandise where a license tax is otherwise required by this Code…………..………………….……………..………..…..….$~~86.82~~
$91.16

Automobile wrecking or used car parts dealers………….……………………………………..……$~~173.65~~
$182.33

Automobiles or motor vehicles:
New car dealers and used car dealers………….…………………………………………...………. $~~86.82~~
$91.16

Motorcycles and minibikes:
Dealers……………………………………………………………………………..……..… …. $~~86.82~~
$91.16
Rentals……………………………………………………………………………..………. …. $~~86.82~~
$91.16
Repairs……………………………………………………………………………..…….…… …. $~~46.31~~

$48.63

B

Banks and building or savings and loan association, not within the classification of finance companies, loan companies, money lenders, pawnbrokers, or salary purchasers, except as otherwise provided by law:

With less than $10,000,000.00 of savings deposits, including time deposits……….….…...…$~~723.51~~
$759.69

With $10,000,000.000 and less than $25,000,000.00, including time deposits……….…..……..$~~1,085.13~~
$1,139.39

With $25,000,000.000 and less than $50,000,000.00 of savings deposits, including time deposits……………………………………………………………...……… $~~1,447.04~~
$1,519.40

With $50,000,000.00 and over in savings deposits, including time deposits…..…………...…… $~~2170.55~~
$2,279.08

Remote service terminal, each location…………………………………………….……………..…. $~~723.51~~
$759.69

Barbershop or beauty parlor:
One chair……………………………………………………….…………………..…….…$~~32.53~~
$34.16

Each additional chair…………………………………………………………..……..……… $~~10.75~~
$11.29

Bicycle repairing only……………………………………………………………..……………… $~~19.57~~
$20.55

Dealers with repair………………………………..……..…………………………………….………$~~32.53~~
$34.16

Combination of dealer and repairing………..…………………………………………………….……..$~~54.30~~
$57.02

Billboards, $.05 per square feet minimum tax for each board……………………….……………..$~~10.20~~
$10.71

Boot and shoe repair shop:
Using machinery……………………………………………………..………….……$~~32.53~~
$34.16
Repair shop alone, hand workers only………………………………………..………………. $~~21.78~~
$22.87

Bootblack stand:
In connection with a barbershop or other business……………………………….No charge
Each chair, not connected with other business…………………………………..……..…. $~~11.30~~
$11.87

Broker, merchandise, lumber and other goods…………………………………………………… $~~97.85~~
$102.74

Broker in produce and packinghouse combined……………………………………..…..………$~~108.60~~
$114.03

C

Candy manufacturers………………………………………………………………………$~~115.75~~
$121.54

Card writing, cutting or engraving, not connected with other business…………………...………$~~11.30~~
$11.87

Cleaning and blocking hats, each……………………………………………………..………$~~21.78~~
$22.87
Coin-operated machines: Skill games, pinball machines, pool tables, slot or coin-operated, when legally permitted, each machine…………………………………………………………...…..……. $~~28.94~~
$30.39

Coin-operated machines, musical-Victrolas, electrical phonographs and other musical devices, for each machine………………………………………………………………………………..…… …. $~~86.82~~ $91.16

Contractor:

Engineering (including bridge, bulk heading, drainage and sewer excavating, sewer construction, dredging, irrigation system, seawalls, sidewalks and street grading and paving and similar work……………………………………………………….…………….……………..… ….$~~108.60~~ $114.03

General building (all lines except electrical and plumbing)………………………..……. $~~108.60~~ $114.03

Sign painting (including erection of nonelectrical signs)………………..……..……… $~~108.60~~ $114.03

Cool drink or ice cream stands, not connected with other business…………..….………..….……$~~32.53~~ $34.16

D

Dairy, retail, per truck…………………………………………………………….…………….………$~~21.78~~ $22.87

Dancing halls……………………………………………………………………………..$~~108.60~~ $114.03

Dressmaking shops (This shall not be construed to include home dressmaking where no materials are sold for furnished.)…………………………………………………………………$~~11.30~~ $11.87

E

Electrical light companies…………………………………………..………………………….…. $~~216.92~~ $227.77

Express companies…………………………………………………………….…………$~~108.60~~
$114.03

F

Fender and body works…………………………………………………………………….…$~~32.53~~
$34.16

Fertilizer factory………………………………………………………..……….….………$~~983.99~~
$1,033.19

Fruit and vegetable stands, not connected with other business…………….……..……...…….……. $~~32.53~~
$34.16

Fruit and vegetables or other merchandise when sold from freight cars, per car……….……..…. $~~21.78~~
$22.87

G

Garage storage, each space…………………………………………………………………$~~2.21~~
$2.32

Public, for purpose of storing, housing, repairing, and selling automobiles and motor vehicles and accessories and petroleum products……………………..……………..……………...……..$~~97.58~~
$102.46

Gas companies……………………………………………………...…..………… $~~97.58~~
$102.46

Gasoline dealers:

Retail……………………..……………………………………………………………………$~~54.30~~
$57.02

Wholesale…………………………………………………………….……………….$~~108.60~~
$114.03

Groceries:

Grocery store (less than 5,000 square feet)……………………………………………………$~~231.53~~ $243.11

Supermarket (over 5,000 square feet but under 7,500 square feet)………………………….……. $~~463.05~~ $486.20

Supermarket (over 7,500 square feet but under 10,000 square feet)……………..…..………..$~~926.10~~ $972.41

Gymnasium…………………………………………………………………...………$~~10.75~~ $11.29

H

Halls for hire……………………………….……………………………………….……$~~10.75~~ $11.29

Hawkers or street vendors:

Of proprietary or patented articles from house to house or on the streets, per day………………………………………………………………………...…………$~~32.53~~ $34.16

Of proprietary or patented medicines, or other preparations purporting to possess medical virtues, per day……………………………………………..……………..…$~~32.53~~ $34.16

Hides, raw wool, furs, skins or feathers, alone………………………..……………………………$~~10.75~~ $11.29

Hotel, rooming house or apartment, etc., containing:

One room up to 19 rooms, per room, per year……………………………………..…………$~~2.21~~ $2.32

20 rooms and less than 30 rooms, per year……………………………………..…………$~~43.87~~ $46.06

30 rooms and less than 40 rooms, per year……………………………..…..……..……$~~62.21~~

$65.32

40 rooms and less than 50 rooms, per year…………………………………………..……$~~75.80~~ $79.59

50 rooms and less than 75 rooms, per year…………………………………….….….……$~~86.82~~ $91.16

75 rooms and less than 100 rooms, per year……………………………………………$~~97.58~~ $102.46

100 rooms and less than 150 rooms, per year…………………………………...………$~~108.60~~ $114.03

150 rooms and less than 250 rooms, per year…………………………...……………$~~119.33~~ $125.30

250 rooms or more, per year…………………………………………………………………$~~130.37~~ $136.89

I

Ice manufacturers or cold storage plant…………………….……………….….……….….……… $~~108.60~~ $114.03

Insurance, agent (life) for each company represented…………………………….………….….……. $~~52.37~~ $54.99

Agents, any and all other companies, each………………………….……………….….……. $~~10.75~~ $11.29

Insurance company, each company doing business within the city………………..….…..…………..…$~~52.37~~ $54.99

L

Launderette (ten machines or less)……………………………………………………………..……. $~~72.49~~ $76.11

Each additional machine…………………………………………………...…………..……..$~~7.17~~ $7.53

Laundries,
hand……………………………………………………………………………………………..$~~21.78~~
$22.87

Laundry and dry cleaning:
Dry cleaning plant or pressing clothing or pressing
club……………………………………$~~101.16~~
$106.22
Each
employee……………………………………………………………………………………..$~~9.09~~
$9.55

Lecturer, educational or otherwise when charges are
made………………………………………………$~~21.78~~
$22.87

Locksmiths………………………………………………………………………………………$~~32.53~~
$34.16

Lunch or sandwich sold other than from
stand……………………………………………………………$~~10.75~~
$11.29

M

Manicurist, face massaging and hair dressing with fingers (no machine):
In barbershop or beauty
parlor……………………………………………………………… $~~16.26~~
$17.07

Manufacturing or factories:
Awnings and
tents…………………………………………………………………………… $~~104.19~~
$109.40
Boxes or containers, except metal
manufacturers…………………………………………$~~232.21~~
$244.24
Broom factories…………………………………………………………………$~~81.04~~
$85.09

Medicine shows, per
day…………………………………………………………………………… $~~108.60~~
$114.03

Merchants, wholesale and/or retail dealers in lumber or building materials, storekeepers,
druggists, furniture dealers, jewelers, hardware or other goods wares and merchandise having
stock and equipment valued:

Up to $1,000.00……………………………………………………..………………………$~~43.27~~ $45.43

Next $5,000.00, per $1,000.00……………………………………….…….....…………………..$~~10.75~~ $11.29

Next $10,000.00, per $1,000.00……………………….……………...……………………………$~~5.51~~ $5.79

Merry-go-round or other riding devices, per day……………………………………….……………..$~~97.58~~ $102.46

Messenger service………………………………………………………………………………$~~21.78~~ $22.87

N

News depot…………………………………………………………………………………$~~10.75~~ $11.29

O

Oil tank delivery wagons, each retail only……………………………………….……………………$~~32.53~~ $34.16

Optical goods, knives, jewelry, or similar articles, when sold from stands…….…………...…………$~~32.53~~ $34.16

Optician or manufacturer of eye glasses alone, when merchant's tax is not paid on business……………………………………………………………………………$~~32.53~~ $34.16

P

Parcel delivery………………………………………………………………….….$~~21.78~~ $22.87

Pawnbrokers……….………………………………………………………..…..$~~216.92~~ $227.77

Pawnbrokers selling other than articles taken on pledge shall be considered merchants. Each person engaging in the business of a pawnbroker or conducting a pawnbroking shop in the city shall keep a record and shall make a daily written report to the law enforcement officers of the city, or other designated city representative, of every article or thing pawned or purchased by him, said report and record to specify the articles or things clear and positive; and such persons aforesaid shall hold their shop open to visitation or inspection by the law enforcement officers of the city. The refusal of any pawnbroker to submit to such visitation or inspection is a violation. Any such violation will be punished as provided in section 1-14.

Peddler or dealer in dry goods, notions, jewelry, medicines, drugs, clothing, groceries, household goods, perfumes, fruit, vegetables, fish, meat, sundries, radio, phonographs, cosmetics or cigarettes:

On foot, per year, each person………………………………………..……….……..$~~723.51~~ $759.69

Or per day, each person…………………………………………...………….………. $~~108.60~~ $114.03

From a vehicle, per year, each……………………………………..……….…………..$~~723.51~~ $759.69

Or per day, each person………………………………………..…………..…………..$~~108.60~~ $114.03

Peddlers of ice, each truck per year…………………………….…..……….……… $~~723.51~~

$759.69

Or each truck, per day…………………………………………..…..…………..………. $~~108.60~~

$114.03

Applicants for business tax receipts shall first comply with the applicable portions of chapter 20.

Provided, peddlers of fresh vegetables and fresh fruit grown by that peddler and possessing a current certificate from a county agent as proof thereof shall be exempt from any business tax a provided by the general state law, providing that the peddler has complied with chapter 20.

Photographers, cameramen, photofinishers, or otherwise engaged in business of taking, finishing or selling photography……………………………………………………………….………$~~52.37~~ $54.99

If cameras, photographic supplies or other merchandise are sold, a merchant's business tax is also required. In addition to the tax hereinabove provided for, there is hereby levied and imposed upon every person engaged in the occupation of a salesman or solicitor for any photographer, cameraman or other person engaged in the business of portrait enlarging, copying, coloring or finishing, ferrotype or crayon artist whether such salesman or solicitor be resident, transient or itinerant and who solicits orders from the general public for the taking of photographs or exposures therefor, the enlargement, copying, coloring or finishing of portraits or crayon sketches through the sale of coupons, tokens, or other similar device for a valuable consideration or for which an advance deposit of money is paid or delivered to such salesman or solicitor business tax of $49.88 per annum, or any fraction thereof. No salesman or solicitor as mentioned herein shall engage in such activity within the city without paying such tax.

Piano tuners and instrument repairers……………………………..………..…………….………..$~~10.75~~ $11.29

Plating, gold, silver or nickel……………………………………..………..……………..…..………$~~21.78~~ $22.87

Pool tables operating for profit, per table…………………………………..………..…..……………… $~~21.78~~ $22.87

Popcorn or peanut vendors, operating or maintaining a stand……………………………..………………..$~~21.78~~ $22.87

Postcard stand, not connected with other business…………………………………..…..……………$~~21.78~~ $22.87

Produce:

Produce broker and packinghouse…………………………………..……..………………$~~108.60~~ $114.03

Produce brokers, each……………………………………………..…..…………………$~~54.30~~ $57.02

Packinghouse operator………………………………………………………………$~~108.60~~ $114.03

R

Railroad companies………………………………………………………..….....…………$~~216.92~~ $227.76

Real estate appraiser……………………………………………………………..……….……$~~116.30~~ $122.12

Real estate broker…………………………………………………………..……………..…$~~144.70~~ $151.94

Salesman……………………………………………………………….$~~72.49~~ $76.12

Restaurants, restaurant seating-Chairs, cushions, tables, booths (not counter seats):

1 to 20 chairs……………………………………………………………..……..……. $~~27.02~~ $28.37

21 to 40 chairs…………………………………………………………..…………………..$~~36.11~~ $37.92

41 to 100 chairs………………………………………………………..……………………$~~63.40~~ $66.57

Over 100………………………………………………………………………..………$~~135.61~~ $142.39

Roller skating rink, per year, in advance……………………………………………,,,………..…………$~~162.90~~ $171.05

S

Shooting gallery (not to be operated after 11:00 p.m.)………………………………..…………… $~~108.60~~ $114.03

Stenographer, public, each stand……………………………………………………………………..$~~10.75~~ $11.29

Storage, self-service:

Self-service storage facilities as defined FS 83.803(1), per storage unit (but not to exceed $1,000.00 per building or self-service storage facilities)………………………….…….…… $~~17.37~~ $18.24

Storage, warehouse:

Less than 5,000 square feet……………………………………………….…..……………..$~~57.89~~ $60.78

5,001 to 10,000 square feet…………………………………..……………….…..…………..$~~92.61~~ $97.24

10,001 to 15,000 square feet……………………………….…………………..……………… $~~116.30~~ $122.12

15,001 to 25,000 square feet…………………………..…………….………..……..……………..$~~151.60~~ $159.18

Over 25,000 square feet……………………………….………………..…….……….$~~173.65~~ $182.33

T

Tattooing parlor…………………………………………………………………...…$~~216.92~~ $227.77

Telephone and telegraph company…………………………………….………………………$~~216.92~~
$227.77

Trophies………………………………………………………………………..…………….$~~57.89~~
$60.78

Trucks for hire:

Not more than two tones capacity, each……………………………..…………...…………. $~~10.75~~
$11.29

More than two tons and not more than four tons capacity, each………………………………. $~~21.78~~
$22.87

Typewriters, repairs…………………………………………………………………...……………$~~21.78~~
$22.87

U

U-drive-it companies……………………………………………………..…………..……………$~~108.60~~
$114.03

V

Veterinary surgeons or persons charging for services as horse or animal doctor……….……...…..$~~21.78~~
$22.87

W

Water companies, bottlers of water…………………………………………………………..….………$~~108.60~~
$114.03

Wheelchair for hire, each…………………………………………………..……..……..…………..$~~10.75~~
$11.29

Wholesale merchants………………………………………………………………………………$~~108.60~~
$114.03

Window
washer……………………………………………………………………………………$~~10.75~~
$11.29

Section 30-59. Unclassified businesses, professions or occupations.

Except as provided elsewhere in this chapter and except as provided elsewhere in this Code, each person engaged in or carrying on a business, profession or occupation, either wholly or in part, within the city shall pay an annual business tax of ....$~~52.37~~
$54.99 for each such separate business, profession or occupation engaged in, carried on, practiced or conducted.

Section 3. Conflicts and Repealer.

All ordinances, parts of ordinances or code provisions in conflict herewith ordinance are hereby repealed.

Section 4. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of the Code or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 5. Inclusion In Code.

It is the intention of the City Commission of the City of West Park that the provisions of this Ordinance shall at some time in the future become and be made a part of the Code of Ordinances of the City of West Park and that the sections of this Ordinance may be renumbered or re-lettered and the word "Ordinance" may be changed to "Chapter," "Section," "Article" or such other appropriate word or phrase, the use of which shall accomplish the intentions herein expressed; provided, however, that Section 1 hereof or the provisions contemplated thereby shall not be codified.

Section 6. Effective Date.

This Ordinance shall take effect immediately upon final passage and adoption.

PASSED FIRST READING this ____ day of ____________________ 2022.

PASSED SECOND READING this ____ day of _______________________ 2022.

____
Joe Kyles, Mayor

ATTEST:

By: _______________________________
Natalie Malone, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: _______________________________

Seconded by: _____________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Wilson	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

ORDINANCE NO 05-2022

AN ORDINANCE OF THE CITY OF SOUTH BAY, FLORIDA, APPROVING A SMALL-SCALE FUTURE LAND USE MAP/COMPREHENSIVE PLAN AMENDMENT IN ORDER TO AMEND THE CITY'S FUTURE LAND USE DESIGNATION FOR PARCEL NO. 58-36-44-11-00-000-7090 GENERALLY LOCATED WEST OF U.S. HIGHWAY 27 AND ACCESSIBLE FROM U.S. HIGHWAY 27; AND, NORTH OF NW 4TH STREET; AND, COMPRISING APPROXIMATELY 14.2 ACRES AND LEGALLY DESCRIBED HEREIN IN 'EXHIBIT A' OF THE RACETRAC PETROLEUM, INC. APPLICATION AND AS ATTACHED HERETO FROM RLD - RESIDENTIAL LOW DENSITY FUTURE LAND USE DESIGNATION TO COMM - COMMERCIAL DESIGNATION; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 22, Section 22-45 of the City of South Bay's Code of Ordinances and Chapter 163.3184 of the Florida Statutes provides for amendment of the City's Comprehensive Plan; and

WHEREAS, with the authorization from the interested owner RaceTrac Petroleum, Inc., Applicant, has submitted a request for a Small-Scale Future Land Use Map (FLUM)/Comprehensive Plan Amendment to change the future land use on Parcel 58-36-44-11-00-000-7090 of the site generally located West of U.S. Highway 27 and accessible from U.S. Highway 27; and, North of the NW 4th Street comprising approximately 14.2 acres and as legally described in 'Exhibit A' attached hereto from RLD - Residential Low Density future land use designation to COMM - Commercial future land use designation; and

WHEREAS, the entire site known as RaceTrac /Travel Center contains two (2) parcels; however, only one (1) parcel, Parcel No. 58-36-44-11-00-000-7090 requires a change to future land use;

WHEREAS, following an advertised public hearing, the City Commission considered the recommendations of staff and provided the public with an opportunity to present testimony and evidence, the City Commission has determined that the petition to amend the future land use designation should be granted.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSIONERS OF THE CITY OF SOUTH BAY, FLORIDA:

Section 1. **Adoption of Representations**. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

Section 2. **Amending Designation**. The Small-Scale Future Land Use Map/ Comprehensive Plan Amendment, is hereby granted for a small-scale comprehensive plan amendment to the Future Land Use Map designating Parcel 58-36-44-11-00-000-7090 as COMM - Commercial future land use designation.

Section 3. **Amendment to Future Land Use Map.** The City of South Bay's Comprehensive Plan Future Land Use Map, as currently applicable in the City of South Bay, is hereby amended by re-designating Parcel No. 58- 36-44-11-00-000-7090 of the RaceTrac Petroleum, Inc. site from RLD - Residential Low Density to COMM - Commercial designation as described in the Staff Report Project Identifier: SB-RaceTrac/Small-Scale Future Land Use Amendment; Applicant, RaceTrac Petroleum, Inc. May 27, 2022.

Section 4. **Disclaimer & Permit Condition**. Issuance of a development permit by the City does not create any right to obtain a permit from a State or Federal agency and does not create any liability on the part of the City for issuance of the permit if the applicant fails to obtain requisite approvals or fulfills the obligations imposed by a State or Federal agency or undertakes actions that results in a violation of State or Federal law. If applicable, all other State or Federal permits must be obtained before commencement of the project.

Section 5. **Severability.**

It is declared to be the intent of the City, that if any section, subsection, paragraph, sentence, clause or provision of this Ordinance be held invalid, the remainder of this Ordinance shall not be affected.

Section 6. **Conflict and Repealer.**

All ordinances, parts of ordinances or code provisions in conflict herewith are hereby repealed.

Section 7. **Effective Date.**

This Ordinance shall take effect immediately upon final passage and adoption.

PASSED FIRST READING this ____ day of _________________ 2022.

PASSED SECOND READING this ____ day of ______________ 2022.

____
Joe Kyles, Mayor

Moved by: ___________________________

Seconded by**:** _________________________

Attested

By: _________________________________
, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Mayor Kyles ______ (Yes) ______ (No)

Burnadette Norris-Week, Esquire
City Attorney

VOTE:

Commissioner	______(Yes)	_______(No)
Commissioner	______(Yes)	_______(No)
Commissioner	______ (Yes)	_______(No)
Vice-Mayor	______(Yes)	_______(No)
Mayor,	_______(Yes)	_______(No)

'EXHIBIT A'

Large-Scale Future Land Use Map Amendment Request

Applicant: Van Johnson - Palm Beach County Housing Authority
Petitioner: Wantman Group, Inc.
Project Location: South side of Dr. Martin Luther Jr. Boulevard approximately 1000 feet west of U.S. Highway 27
Project Identifier: SB - South Bay Villas/ Marshall Heights - ***Large-Scale Future Land Use Amendment***
Date: July 15, 2016

On behalf of the Applicant, the Petitioner, Wantman Group, Inc. is requesting approval for a Future Land Use Map Amendment for property located on the south side of Dr. Martin Luther King Jr. Boulevard, approximately 1,000 feet west of US Highway 27 in South Bay, Florida. More specifically, approval is being sought for a Large Scale Comprehensive Plan Amendment, as follows:

- **Amend the Future Land Use designation of the subject properties from RLD (Residential Low Density) and COMM (Commercial) to RMD (Residential Medium Density).**

The 11.15 acre subject property contains four (4) Parcels described on Sheet 2 of 2 on the Boundary Survey submitted as part of the Application. Parcels 1 (3.31 acres) and 4 (6.75 acres) describe the proposed Residential land use components of the overall development and comprise a combined 10.06 acres. Parcel 2 (0.63 acres), Day Care facility property, and Parcel 3 (0.46 acres), the Community Center, describe the properties currently identified on the Future Land Use Map as Commercial use that are proposed for RMD (Residential Medium Density) and comprise a combined 1.09 acres. All Parcels combined total the 11.15 acre site.

The properties are accessed by Dr. Martin Luther King Jr. Blvd. The site is currently improved with 131 Multi-Family dwelling units, consisting of the "Marshall Heights" and "South Bay Villas" developments, as well as a day care center and community center. The overall density proposed is 11.75 dwelling units per acre (131 units/11.15 acres = 11.75) which falls within the density range (6-13 du's/ac.) adopted by the City on its Future Land Use Map.

Therefore, the Applicant's request is for a Large-Scale Future Land Use Map Amendment to the City of South Bay Future Land Use Map for a site containing four (4) Parcels located on the south side of Martin Luther King, Jr. Boulevard approximately 1000 feet west of U.S. Highway 27 known as South Bay Villas and Marshall Heights. It is proposed that Parcels 1 and 4, as legally described on the Applicant's Boundary Survey (Sheet 2 of 2) comprising 10.06 acres, be revised from a current RLD (Residential Low Density) future land use designation to RMD (Residential Medium Density), and that Parcels 2 and 3, also described on the Boundary Survey comprising 1.09 acres, be revised from a current COMM (Commercial) designation to RMD (Residential Medium Density). Review and Comments on the Large-Scale Future Land Use Map Amendment Application dated February 23, 2016 were provided by the City to the Applicant and Responses to those Comments were provided as part of the Application re-submittal dated July 1, 2016 (See attached letter).Any issues or concerns expressed by the City staff in its Comments, or through subsequent discussions, have been sufficiently addressed. The attached Maps identified as New South Bay Villas & Marshall Heights 'Existing Future Land Use' and 'Proposed Future and Use' illustrate the proposed future land use changes as proposed. Legal Descriptions of the four (4) Parcels comprising the entire development site are also attached.

Recommendation

It is recommended that the City Commission approve the requested Future Land Use Amendments as proposed.

LEGAL DESCRIPTION – COMPREHENSIVE PLAN AMENDMENT

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE COUNTY OF PALM BEACH, STATE OF FLORIDA, AND IS DESCRIBED AS FOLLOWS:

PARCEL 1:
THE NORTH 635.59 FEET OF TRACT 35 OF THE AMENDED PLAT AND RESUBDIVISION OF SECTION 14, TOWNSHIP 44 SOUTH, RANGE 36 EAST AND PLAT OF THE TOWN OF SOUTH BAY, CITY OF SOUTH BAY, PALM BEACH COUNTY, FLORIDA; AS RECORDED IN PLAT BOOK 7, PAGE 46, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LESS AND EXCEPTING THE NORTH 183.45 FEET THEREOF. (Containing 144,430.34 square feet, 3.31 acres)

PARCEL 2:
THE NORTH 183.45 FEET OF TRACT 35 OF THE AMENDED PLAT AND RESUBDIVISION OF SECTION 14, TOWNSHIP 44 SOUTH, RANGE 36 EAST AND PLAT OF THE TOWN OF SOUTH BAY, CITY OF SOUTH BAY, PALM BEACH COUNTY, FLORIDA; AS RECORDED IN PLAT BOOK 7, PAGE 46, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LESS AND EXCEPTING THE NORTH 33 FEET AND THE EAST 134.47 FEET THEREOF. (Containing 27,771.42 square feet, 0.63 acres)

PARCEL 3:
THE NORTH 183.45 FEET OF TRACT 35 OF THE AMENDED PLAT AND RESUBDIVISION OF SECTION 14, TOWNSHIP 44 SOUTH, RANGE 36 EAST AND PLAT OF THE TOWN OF SOUTH BAY, CITY OF SOUTH BAY, PALM BEACH COUNTY, FLORIDA; AS RECORDED IN PLAT BOOK 7, PAGE 46, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LESS AND EXCEPTING THE NORTH 33 FEET AND THE WEST 184.49 FEET THEREOF. (Containing 20, 244.51 square feet, 0.46 acres)

PARCEL 4: *(SEE SHEET 1 OF 2)*
TRACT 36 OF THE TOWN OF SOUTH BAY, FLORIDA, LOCATED IN SECTION 14, TOWNSHIP 44 SOUTH, RANGE 36 EAST, ACCORDING TO THE AMENDED PLAT OF SAID SECTION EXECUTED BY FLORIDA STATE DRAINAGE LAND COMPANY AND LESS THE SOUTH 408 FEET OF SAID TRACT 36.
("PARCEL 2" AS RECORDED IN O.R.B. 2240, PAGE 1022 & 1023) (Containing 294,152.56 square feet, 6.75 acres)

(INSERT --
South
Bay Villas/Marshall Heights proposed Zoning - Attached separately)

Small-Scale Future Land Use Map (FLUM)/Comprehensive Plan Amendment

Applicant: RACETRAC PETROLEUM, INC.
Project Location: North of NW 4th Street west of U.S. Highway 27 N
(Parcel 58-36-44-11-00-000-7090)
Project Identifier: SB-RaceTrac/Small-Scale Future Land Use Map Amendment
Date: May 27, 2022

Race Trac Petroleum, Inc. has submitted a request for a Small-Scale Future Land Use Map (FLUM)/Comprehensive Plan Amendment to the City of South Bay Future Land Use – 2021 Map. The RaceTrac site is generally located North of NW 4the Street and west of U.S. Highway 27 N. The RaceTrac site is comprised of two (2) Parcels; Parcel 58-36-44-11-00-000-7090 (14.18 acres) and Parcel 58-36-44-11-00-000-7100 (9.21 acres) for a total site size of 23.4 acres. To develop the two (2) Parcels as one (1) site, the Parcels will have to be put under Unity of Title, or other acceptable legal instrument, in order to develop the Parcels as one (1) site. The appropriate Future Land Use designation for the entire site would be COMM – Commercial to accommodate the proposed RaceTrac market and filling station. The easterly Parcel ending in 7100 currently has a COMM – Commercial future land use designation; however, the westerly Parcel ending in 7090 has a RLD – Residential Low Density designation. Therefore, a Future Land Use Map change from RLD – Residential Low Density to COMM – Commercial on the westerly Parcel will be required to make the entire site available for commercial development.

The site is proposed for a 8100 square foot RaceTrac market with filling station with associated parking, utilities and drainage infrastructure to support the development. The Applicant proposes to change the future land use on Parcel 58-36-44-11-00-000-7090 to COMM – Commercial to be consistent with the easterly Parcel COMM – Commercial land use. While the properties located north and east of the site are designated for Commercial uses, and are similarly located adjacent to U.S. Highway 27 N., changing the site's future land use designation to COMM – Commercial will further enhance the existing commercial corridor. Designation of the entire proposed RaceTrac site for Commercial use would be the most appropriate use to accommodate this small-scale future land use amendment proposal .

Therefore, the Applicant's request is for a Small-Scale Future Land Use Map Amendment for 14.18 acres (Parcel 58-36-44-11-00-000-7090) from RLD - Residential Low Density future land use to COMM - Commercial land use. Review and verbal comments on the proposed Small-Scale FLUM Amendment have been provided by the City to the Applicant at various times/meetings during the application process. The Application package submitted by is attached as background material for this proposal. The attached Map identified as 'Existing Future Land Use' shows the current future land use designation for Parcel 58-36-44-11-00-000-7090 as RLD – Residential Low Density and the attached Map identified as 'Proposed Future Land Use' illustrates that Parcel 58-36-44-11-00-000-7090 is proposed for COMM - Commercial land use, if approved by the City Commission.

Recommendation

It is recommended that the City Commission approve the requested Small-Scale Future Land Use Map/Comprehensive Plan Amendment.

Bowman

0 162.5 325 650 Feet

N

Date: 6/28/2022

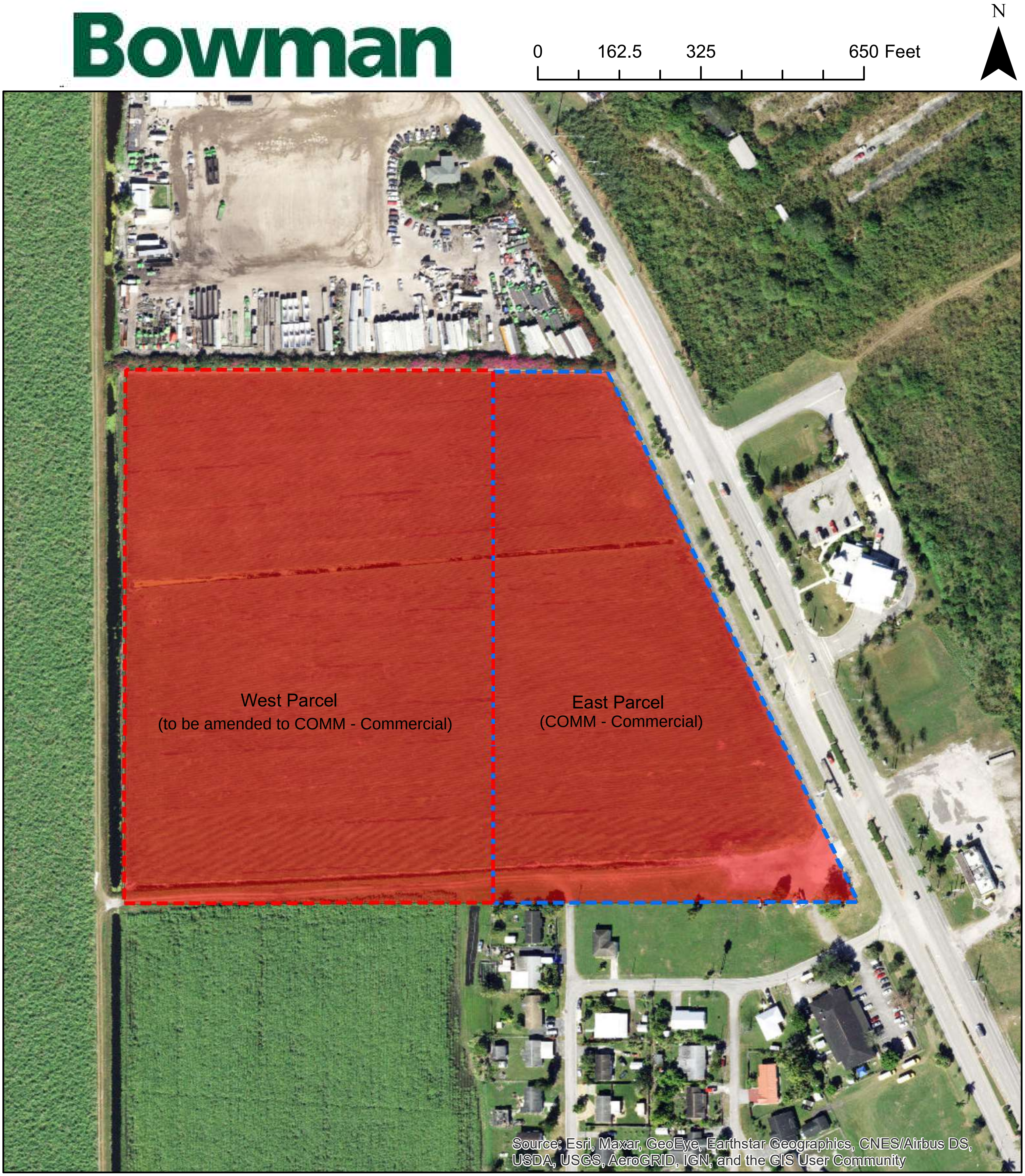
RaceTrac South Bay

EXISITNG FUTURE LAND USE

Legend

- Property Line West Parcel: 58364411000007090
- Property Line East Parcel: 58364411000007100
- COMM - Commercial
- RLD - Residential Low Density

Bowman



Date: 6/28/2022

RaceTrac South Bay

PROPOSED FUTURE LAND USE

Legend

Property Line West Parcel: 58364411000007090

Property Line East Parcel: 58364411000007100

COMM - Commercial

ORDINANCE NO. 06-2022

AN ORDINANCE OF THE CITY OF SOUTH BAY TO RE-ZONE PARCEL NO. 58-36-44-11-00-000-7090 ON THE SITE KNOWN AS THE RACETRAC PETROLEUM, INC. SITE GENERALLY LOCATED WEST OF U.S. HIGHWAY 27 AND ACCESSIBLE FROM U.S. HIGHWAY 27; AND, NORTH OF NW 4TH STREET: COMPRISING APPROXIMATELY 14.2 ACRES AND AS LEGALLY DESCRIBED HEREIN IN 'EXHIBIT A' AND ATTACHED HERETO FROM R-1 SINGLE FAMILY DWELLING DISTRICT ZONING TO B-2 WHOLESALE COMMERCIAL DISTRICT ZONING PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, with authorization from the interested owner RaceTrac Petroleum, Inc. has submitted a request to amend the South Bay Zoning Map and to re-zone Parcel No. 58-36-44-11-00-000-7090 of the site generally located West of U.S. Highway 27 and accessible from U.S. Highway 27; and, North of NW 4th Street and as legally described in 'Exhibit A' attached hereto from R-1 Single Family Dwelling District to B-2 Wholesale Commercial District zoning ; and,

WHEREAS, the entire site known as RaceTrac Travel Center contains two (2) parcels; however, only one (1) parcel, Parcel No. 58-36-44-11-00-000-7090, containing approximately 14.2 acres requires a re-zoning; and

WHEREAS, following an advertised public hearing, the City Commission considered the recommendations of staff and provided the public with an opportunity to present testimony and evidence, the City Commission has determined that the petition for re-zoning should be granted.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSIONERS OF THE CITY OF SOUTH BAY, FLORIDA:

Section 1. Adoption of Representations.

The foregoing "Whereas" clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

Section 2. Approval of Re-zoning. The Applicant's request is for a Re-Zoning of Parcel No. 58-36-44-11-00-000-7090 comprising approximately 14.2 acres from R-1 Single

Family Dwelling District zoning to B-2 Wholesale Commercial District zoning is granted and approved as to application Project Identifier: SB-RaceTrac Re-Zoning. The zoning map for the City of South Bay shall be amended to reflect said re-zoning.

Section 3. **Development Documents and Maps Approved.** The amended proposed zoning map attached hereto is hereby approved for re-zoning of Parcel No 58-36-44-11-00-000-7090 the subject property from R-1 Single Family Dwelling District zoning B-2 Wholesale Commercial District zoning as described in the Staff Report for Project Identifier: SB-RaceTrac Re-Zoning, Applicant, RaceTrac Petroleum, Inc., May 27, 2022

Section 4. **Disclaimer & Permit Condition**. Issuance of a development permit by the City does not create any right to obtain a permit from a State or Federal agency and does not create any liability on the part of the City for issuance of the permit if the applicant fails to obtain requisite approvals or fulfills the obligations imposed by a State or Federal agency or undertakes actions that results in a violation of State or Federal law. If applicable, all other State or Federal permits must be obtained before commencement of the project.

it Condition. Issuance of a development permit by the City does not create any right to obtain a permit from a State or Federal agency and does not create any liability on the part of the City for issuance of the permit if the applicant fails to obtain requisite approvals or fulfills the obligations imposed by a State or Federal agency or undertakes actions that results in a violation of State or Federal law. If applicable, all other State or Federal permits must be obtained before commencement of the project.

Section 5. **Severability.**

It is declared to be the intent of the City, that if any section, subsection, paragraph, sentence, clause or provision of this Ordinance be held invalid, the remainder of this Ordinance shall not be affected.

Section 6. **Conflict and Repealer.**

All ordinances, parts of ordinances or code provisions in conflict herewith are hereby repealed.

Section 7. Effective Date.

This Ordinance shall take effect immediately upon final passage and adoption.

PASSED FIRST READING this ____ day of _______________ 2022.

PASSED SECOND READING this ____ day of __________________ 2022.

____
Joe Kyles, Mayor

Moved by: ___________________________

Seconded by: _______________________________

Attested

By: __________________________________
City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, Esquire
City Attorney

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Scott	______ (Yes)	______ (No)
Vice-Mayor Wilson	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

Re-Zoning Request

Applicant: RACETRAC PETROLEUM, INC.
Project Location: North of NW 4th Street; west of U.S. Highway 27 N. (Parcel 58-36-44-11-00-000-7090)
Project Identifier: SB-RaceTrac Re-Zoning
Date: May 27, 2022

Race Trac Petroleum, Inc. has submitted a request to amend the South Bay Zoning Map to accommodate a re-zoning of Parcel 58-36-44-11-00-000-7090 from its current R-1 Single Family Dwelling District designation to B-2 Wholesale Commercial District. The RaceTrac site is generally located North of NW 4the Street and west of U.S. Highway 27 N. The RaceTrac site is comprised of two (2) Parcels; Parcel 58-36-44-11-00-000-7090 (14.18 acres) and Parcel 58-36-44-11-00-000-7100 (9.21 acres) for a total site size of 23.4 acres. To develop the two (2) Parcels as one (1) site, the Parcels will have to be put under Unity of Title, or other acceptable legal instrument, in order to develop the Parcels as one (1) site. The appropriate Zoning designation for the entire site would be B-2 Wholesale Commercial District to accommodate the proposed RaceTrac market and filling station. The easterly Parcel ending in 7100 currently has a B-2 Wholesale Commercial District zoning designation; however, the westerly Parcel ending in 7090 has a R-1 Single Family Dwelling District designation. Therefore, a Zoning Map change on Parcel 58-36-44-11-00-000-7090 from R-1 Single Family Dwelling to B–2 Wholesale Commercial District will be required to make the entire site available for commercial development.

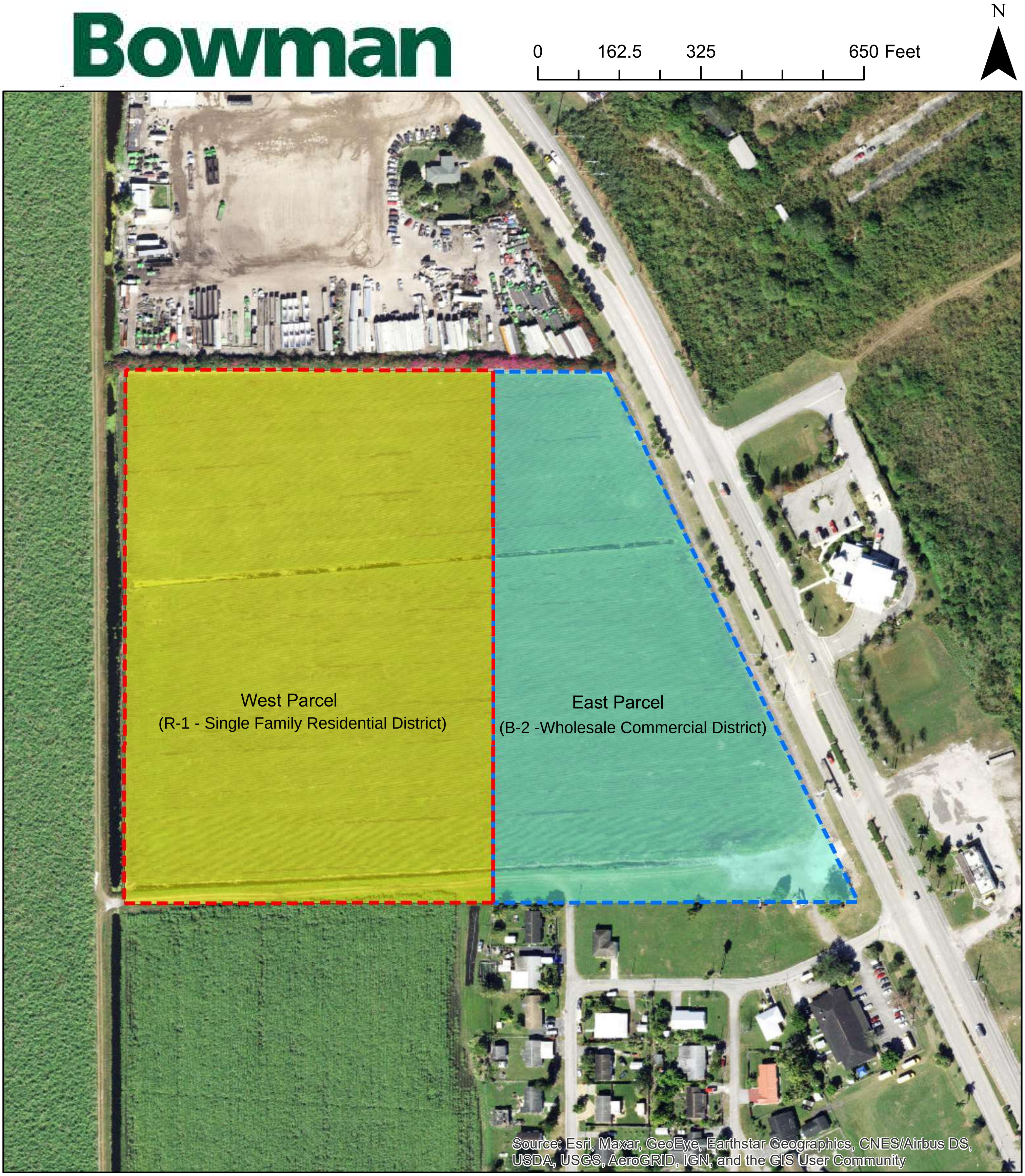
The site is proposed for a 8100 square foot RaceTrac market with filling station with associated parking, utilities and drainage infrastructure to support the development. The Applicant proposes to re-zone Parcel 58-36-44-11-00-000-7090 to B-2 Wholesale Commercial District. While the properties located north and east of the site are designated for Commercial uses, and are similarly located adjacent to U.S. Highway 27 N., re-zoning Parcel 58-36-44-11-00-000-7090 to B-2 Wholesale Commercial District will further enhance the existing commercial corridor. Designation of the entire proposed RaceTrac site for Commercial use would be the most appropriate use to accommodate this small-scale future land use amendment proposal.

Therefore, the Applicant's request is for a Re-Zoning of 14.18 acres (Parcel 58-36-44-10-00-000-7090) from R-1 Single Family Dwelling District to B-2 Wholesale Commercial District District. Review and comments on the proposed Re-Zoning request have been provided by the City to the Applicant at various times during the application process. The attached Maps identified as the City of South Bay Official Zoning Map illustrates the existing and proposed re-zoning of the Parcel if approved by the City Commission.

<u>Recommendation</u>

It is recommended that the City Commission approve the Re-zoning request.

Bowman



Date: 6/28/2022

RaceTrac South Bay

EXISTING ZONING

Legend

Property Line West Parcel: 58364411000007090

Property Line East Parcel: 58364411000007100

B-2 (Wholesale Commercial District)

R-1 (Single Family Residential District)

Bowman

0 162.5 325 650 Feet

N

Date: 6/28/2022

RaceTrac South Bay

PROPOSED ZONING

Legend

Property Line West Parcel: 58364411000007090

Property Line East Parcel: 58364411000007100

B-2 (Wholesale Commercial District)

City of South Bay

South Bay City Hall
335 SW 2nd Avenue
South Bay, FL 33493
Telephone: 561-996-6751
Facsimile: 561-996-7950

www.southbaycity.com

To: Honorable Mayor and Commissioners

From: Massih Saadatmand, Finance Director

Thru: Mr. Leondrae Camel, City Manager

Date July 14, 2022

Ref. Weekly check register

Enclosed, please find the summary of check register as of July 14, 2022:

<u>General Fund</u>

• Utility:			
Comcast	$	2,306.20	
Vrizon		554.90	
FPL		13,669.63	
PBC Water Utility		2,546.13	
• Bank of America		5,352.85	
• Norris-Weeks, PA		7,052.26	
• IWorq		7,500.00	
• PBC Sheriff Office		37,314.84	
• United Health		11,446.67	
• CAP Government		2,795.00	
• Marathon		6,961.17	
• HCT		24,000.00	
• FL Municipal Insurance		22,759.25	
• JHL		9,280.00	
• Shaine Laramore		3,750.00	
• Purchased of supplies, materials and parts		2,379.19	A
• Payment for various services		17,257.35	B
• Payroll Deductions		4,917.65	C
• Other		5,406.59	D
Total	$	187,249.68	

<u>ARP Act Fund</u>

2SBW	$	30,240.00
Andre Hamilton		2,850.00
Payroll		2,721.87
		35,811.87

<u>Capital Project Fund</u>

Cap Government/Engineering	$	21,943.75
Hinterland Group, Inc		62,320.00
		84,263.75

<u>Sanitation Fund</u>

Waste Management	$	79,761.41

AP Check Register Report
City Of South Bay (CSBFND)

6/1/2022 3:35:24 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
14335	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	6/1/2022	331.00
			Non-Electronic Transactions:	331.00
			Total Transactions:	331.00

AP Check Register Report

City Of South Bay (CSBFND)

6/7/2022 11:12:26 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
14336	1032	CARIBBEAN TIRES	6/7/2022	20.00	B
14337	ALLY	ALLY	6/7/2022	725.70	L
14338	AMERICAN PUBLIC LIFE I	AMERICAN PUBLIC LIFE INSURANCE COMPANY	6/7/2022	1,336.53	L
14339	CLARKE	CLARKE	6/7/2022	581.66	B
14340	COMCAST	COMCAST	6/7/2022	558.19	
14341	FPL	FPL	6/7/2022	6,775.59	
14342	JLH ASSOCIATES	JLH ASSOCIATES	6/7/2022	6,235.00	
14343	MARATHON/MEX BANK	WEX BANK	6/7/2022	3,299.87	
14344	PBC SHERIFF'S OFFICE	PALM BEACH COUNTY SHERIFF'S OFFICE	6/7/2022	18,657.42	
14345	PRIMESTAR DIGITAL NET	PRIMESTAR DIGITAL NETWORK	6/7/2022	410.00	B
14346	SEASON TO SEASON, LL(	SEASON TO SEASON, LLC	6/7/2022	480.00	L

Non-Electronic Transactions:	39,079.96
Total Transactions:	39,079.96

AP Check Register Report
City Of South Bay (CSBFND)

6/9/2022 12:10:40 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
14347	1064	JAMES DEMPS	6/9/2022	1,100.00 D
			Non-Electronic Transactions:	1,100.00
			Total Transactions:	1,100.00

AP Check Register Report
City Of South Bay (CSBFND)

6/9/2022 2:47:50 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
14348	1039	JEROME WEST	6/9/2022	D 120.00	
14349	1059	DEMETRES HAMPTON	6/9/2022	120.00	
14350	1060	ROOSEVELT J BLACKMAN	6/9/2022	120.00	
~~14351~~	~~1061~~	~~TYRON HANNA~~	~~6/9/2022~~	~~300.00~~	Voi
14352	1062	TERRY WRIGHT	6/9/2022	120.00	
14353	1063	MAURICE COLLIER	6/9/2022	120.00	
14354	1065	SHAINE LARAMORE	6/9/2022	3,750.00	
14355	2 SBW	2 S.B.W. & ASSOCIATES, INC	6/9/2022	30,240.00	
14356	BELLE GLADE WHOLESA	BIG LAKE SNACK SALES, INC	6/9/2022	89.93	A
14357	EDGAR KERR	EDGAR W. KERR	6/9/2022	125.00	D
14358	HOME DEPOT CREDIT SE	HOME DEPOT CREDIT SERVICES	6/9/2022	426.34	A
14359	INDEPENDENT NEWSPAF	INDEPENDENT NEWSMEDIA INC.USA	6/9/2022	79.56	B
14360	LAKE HARDWARE	LAKE HARDWARE	6/9/2022	146.84	A
14361	OFFICE DEPOT CREDIT	OFFICE DEPOT BUSINESS CREDIT	6/9/2022	122.26	L
14362	PYE BARKER FIRE & SAF	PYE BARKER FIRE & SAFETY, LLC	6/9/2022	616.00	B
14363	SEASON TO SEASON, LL(	SEASON TO SEASON, LLC	6/9/2022	745.00	L
14364	TRACTOR SUPPLY	TRACTOR SUPPLY CREDIT PLAN	6/9/2022	206.48	A

Non-Electronic Transactions:	37,447.41
Total Transactions:	37,447.41

37,147.41

AP Check Register Report

City Of South Bay (CSBFND)

6/16/2022 8:12:00 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
14365	1066	SALATIEL MARGARITO	6/16/2022	225.00	D
14366	AMAZON CAPITAL SERVI(	AMAZON CAPITAL SERVICES	6/16/2022	159.59	A
14367	CLARKE	CLARKE	6/16/2022	578.16	B
14368	COMCAST	COMCAST	6/16/2022	142.00	
14369	COMCAST BUSINESS	COMCAST	6/16/2022	755.47	
14370	EVERGLADES TRADING	EVERGLADES TRADING	6/16/2022	50.00	A
14371	FORD MOTOR CREDIT C(	FORD MOTOR CREDIT COMPANY LLC	6/16/2022	868.46	B
14372	LYNPHAS E. HENRY	LYNPHAS E. HENRY	6/16/2022	225.00	D
14373	WOLFF'S LAWN	WOLFF LAWN MACHINE INC	6/16/2022	275.93	A
14374	VRC	VRC	6/15/2022	362.56	B
14375	CAP GOVERNMENT	CAP GOVERNMENT	6/15/2022	2,795.00	

Non-Electronic Transactions:	6,437.17
Total Transactions:	6,437.17

AP Check Register Report
City Of South Bay (CSBFND)

6/22/2022 3:28:58 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
14376	1039	JEROME WEST	6/24/2022	360.00
14377	1040	DARRYL BROWN	6/24/2022	240.00
14378	1059	DEMETRES HAMPTON	6/24/2022	180.00
14379	1062	TERRY WRIGHT	6/24/2022	60.00
14380	BURNADETTE NORRIS-W	BURNADETTE NORRIS-WEEKS, PA	6/24/2022	7,052.26
14381	COMCAST	COMCAST	6/24/2022	292.75
14382	FDOT	FDOT	6/24/2022	7.41 D
14383	FLORIDA MUNICIPAL IN	FLORIDA MUNICIPAL INSURANCE TRUST	6/24/2022	22,759.25
14384	PBC SHERIFF'S OFFICE	PALM BEACH COUNTY SHERIFF'S OFFICE	6/24/2022	18,657.42
14385	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	6/24/2022	292.00 D
14386	VERIZON WIRELESS	VERIZON WIRELESS	6/24/2022	554.90
14387	XEROX CORP	XEROX CORPORATION	6/24/2022	297.57 B
14388	BANK OF AMERICA, NA	BANK OF AMERICA	6/22/2022	5,352.85

Non-Electronic Transactions:	56,106.41
Total Transactions:	56,106.41

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
14389	1067	SERENA BROCKMAN	6/23/2022	150.00	D
14390	AFLAC	AFLAC	6/23/2022	1,453.67	C
14391	COLONIAL LIFE PROCES	COLONIAL LIFE PROCESSING CENTER	6/23/2022	1,326.30	
14392	IAMAW	IAMAW	6/23/2022	242.08	
14393	LIBERTY NATIONAL	LIBERTY NATIONAL	6/23/2022	325.96	
14394	MUTUAL OF OMAHA	MUTUAL OF OMAHA	6/23/2022	333.01	
14395	SOLSTICE BENEFITS IN	SOLSTICE MARKETPLACE	6/23/2022	599.63	
14396	ST. JUDE PLACE	ST. JUDE PLACE	6/23/2022	40.00	
14397	UNITED HEALTH CARE	UHS PREMIUM BILLING	6/23/2022	11,446.67	
14398	WASHINGTON NATIONAL	WASHINGTON NATIONAL INS. CO.	6/23/2022	97.00	C

Non-Electronic Transactions:	16,014.32
Total Transactions:	16,014.32

AP Check Register Report

City Of South Bay (CSBFND)

7/1/2022 12:37:24 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
14399	1032	CARIBBEAN TIRES	7/1/2022	20.00	C
14400	1068	LUCINDA MARTINEZ	7/1/2022	150.00	D
14401	ANDRE L. HAMILTON	ANDRE L. HAMILTON	7/1/2022	2,850.00	
14402	BELLE GLADE CHAMBER	BELLE GLADE CHAMBER OF COMMERCE	7/1/2022	150.00	D
14403	BOARD OF COUNTY	BOARD OF COUNTY COMMISSIONERS	7/1/2022	50.00	L
14404	CLARKE	CLARKE	7/1/2022	581.66	B
14405	COASTAL NETWORK SOL	COASTAL NETWORK SOLUTIONS, LLC	7/1/2022	1,500.00	L
14406	COMCAST	COMCAST	7/1/2022	170.95	
14407	FDOT	FDOT	7/1/2022	5.18	D
14408	FLORIDA HEARTLAND EC	FLORIDA HEARTLAND ECONOMIC REGION OF OPP(	7/1/2022	666.00	L
14409	FPL	FPL	7/1/2022	6,894.04	
14410	JORDAN CONNORS GRO(	JORDAN CONNORS GROUP, INC	7/1/2022	1,666.66	B
14411	LAKE HARDWARE	LAKE HARDWARE	7/1/2022	196.15	A
14412	PBC WATER UTILITIES	PALM BEACH COUNTY WATER UTILITIES	7/1/2022	2,519.21	
14413	PRIMESTAR DIGITAL NET	PRIMESTAR DIGITAL NETWORK	7/1/2022	410.00	B
14414	SEASON TO SEASON, LL(	SEASON TO SEASON, LLC	7/1/2022	230.00	L
14415	TIRE SERVICE PLUS CO	TIRE SERVICE PLUS CO	7/1/2022	151.00	A
14416	WALMART (CAPITAL ONE	CAPITAL ONE	7/1/2022	140.22	L

Non-Electronic Transactions:	18,351.07
Total Transactions:	18,351.07

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
14417	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	7/8/2022	250.00 D
			Non-Electronic Transactions:	250.00
			Total Transactions:	250.00

AP Check Register Report
City Of South Bay (CSBFND)

7/11/2022 8:36:33 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
14418	1004	RELIANT FIRE & SECURITY	7/11/2022	239.97	
~~14419~~	~~1030~~	~~JEROME WEST~~	~~7/11/2022~~	~~240.00~~	V/O.
14420	1055	IWORQ SYSTEMS INC	7/11/2022	7,500.00	
~~14421~~	~~1060~~	~~ROOSEVELT J BLACKMAN~~	~~7/11/2022~~	~~240.00~~	VO
14422	ALLY	ALLY	7/11/2022	725.70	B
14423	BELLE GLADE WHOLESA	BIG LAKE SNACK SALES, INC	7/11/2022	69.32	A
14424	COMCAST	COMCAST	7/11/2022	386.84	
14425	FEDERAL EXPRESS	FEDERAL EXPRESS	7/11/2022	25.17	B
14426	FORD MOTOR CREDIT CC	FORD MOTOR CREDIT COMPANY LLC	7/11/2022	868.47	L
14427	HCT	HARVEY, COVINGTON & THOMAS	7/11/2022	24,000.00	
14428	JLH ASSOCIATES	JLH ASSOCIATES	7/11/2022	3,045.00	
14429	JORDAN CONNORS GROI	JORDAN CONNORS GROUP, INC	7/11/2022	3,333.32	B
14430	LYONS PRINTING	LYONS PRINTING	7/11/2022	55.20	L
14431	MARATHON/MEX BANK	WEX BANK	7/11/2022	3,661.30	
14432	ORIGINAL EQUIPMENT	ORIGINAL EQUIPMENT	7/11/2022	345.13	A
14433	PBC WATER UTILITIES	PALM BEACH COUNTY WATER UTILITIES	7/11/2022	26.92	
14434	QUADIENT FINANCE USA	QUADIENT LEASING USA, INC.	7/11/2022	500.00	B
14435	ROSENWALD ELEMENTAI	ROSENWALD ELEMENTARY	7/11/2022	500.00	C

Non-Electronic Transactions:	~~45,762.34~~
Total Transactions:	45,762.34

45,282.34

AP Check Register Report

City Of South Bay (CSBFND)

7/11/2022 11:50:12 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	
~~14438~~	~~1039~~	~~JEROME WEST~~	~~7/11/2022~~	~~120.00~~	Vo
14437	1060	ROOSEVELT J BLACKMAN	7/11/2022	120.00	D

Non-Electronic Transactions:	~~240.00~~
Total Transactions:	~~240.00~~

120

AP Check Register Report
City Of South Bay (CSBFND)

7/12/2022 10:21:37 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
14438	1059	DEMETRES HAMPTON	7/12/2022	120.00 D
			Non-Electronic Transactions:	120.00
			Total Transactions:	120.00

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
232	CAP GOVERNMENT	CAP GOVERNMENT	6/3/2022	4,075.00
			Non-Electronic Transactions:	4,075.00
			Total Transactions:	4,075.00

AP Check Register Report
City Of South Bay (CSBFND)

6/13/2022 9:27:23 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
233	CAP GOVERNMENT	CAP GOVERNMENT	6/13/2022	5,956.25
			Non-Electronic Transactions:	5,956.25
			Total Transactions:	5,956.25

AP Check Register Report
City Of South Bay (CSBFND)

7/5/2022 11:50:57 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
234	CAP ENGINEERING	CAP ENGINEERING	7/5/2022	11,912.50
			Non-Electronic Transactions:	11,912.50
			Total Transactions:	11,912.50

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
235	1069	HINTERLAND GROUP INC	7/11/2022	62,320.00
			Non-Electronic Transactions:	62,320.00
			Total Transactions:	62,320.00

AP Check Register Report
City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
280	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	6/2/2022	23,136.96
			Non-Electronic Transactions:	23,136.96
			Total Transactions:	23,136.96

AP Check Register Report
City Of South Bay (CSBFND)

6/13/2022 9:11:53 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
281	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	6/13/2022	12,727.44
			Non-Electronic Transactions:	12,727.44
			Total Transactions:	12,727.44

AP Check Register Report
City Of South Bay (CSBFND)

6/27/2022 11:24:38 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
282	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	6/27/2022	6,129.58
			Non-Electronic Transactions:	6,129.58
			Total Transactions:	6,129.58

AP Check Register Report
City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
283	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	7/11/2022	23,136.96
			Non-Electronic Transactions:	23,136.96
			Total Transactions:	23,136.96

AP Check Register Report
City Of South Bay (CSBFND)

7/13/2022 2:04:49 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount
284	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	7/13/2022	14,630.47
			Non-Electronic Transactions:	14,630.47
			Total Transactions:	14,630.47