

ROBERTA M. CORREA
MAYOR - COMMISSIONER

TAMMIE McCASKILL
COMMISSIONER

JUSTIN R. CAMPBELL
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER



TROY BELL
CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

SUNNI L. KRANTZ, CMC
CITY CLERK

MARCIA G. CARTY, CPA
FINANCE DIRECTOR

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT

AGENDA
CITY COMMISSION MEETING
June 13, 2024 at 6:00 PM

1. CALL TO ORDER

- a. Invocation
- b. Pledge of Allegiance led by Commissioner McCaskill
- c. Roll Call

2. APPROVAL OF MINUTES

- a. May 23, 2024

3. PUBLIC RECOGNITION/PRESENTATIONS

- a. PRESENTATION - Sons of American Revolution Firefighter of the Year Award
- b. PROCLAMATION - Pride Proclamation - June 2024 - Requestor Abdulrhman Abed Aldick
- c. PROCLAMATION - Juneteenth - June 19, 2024
- d. PRESENTATION City of Palatka Youth Ambassadors
 - i "Mock" Meeting
 - ii Certificates of Completion: Reagan Blackmer, Riley Blackmer, Uma Tai, and Rei Jambaldorj
Certificate of Appreciation: Kyun Session
- e. IN THE SPOTLIGHT - Employee of the Month

4. CITY MANAGER AND ADMINISTRATIVE REPORTS

- a. PRESENTATION - Personnel Policy Updates Section 8 Benefits

5. PUBLIC COMMENTS

- a. **General Public Comments** - (Speakers limited to three minutes - no action taken on items)
- b. **Commission and Staff Response**

6. CONSENT AGENDA

- a. ADOPT RESOLUTION 2024-R-124 granting a special event permit to the Community Affairs Department for the Juneteenth Movie Day to be held on June 22, 2024
- b. ADOPT RESOLUTION 2024-R-128 granting a special event permit to the Community Affairs

Department for the 4th of July Fireworks event to be held on July 4, 2024 (contingency date July 5, 2024)

- c. ADOPT RESOLUTION 2024-R-125 granting a special event permit to the Community Affairs Department for the Tacos and Tequila Riverfront Social to be held on June 14, 2024
- d. ADOPT RESOLUTION 2024-R-126 awarding Zabatt Power Systems for generators for the Airport quotes under a piggyback agreement with the Sourcewell Contract for a total not to exceed amount of \$166,915.43 (100% FDOT funded through contract FM445880-2)
- e. ADOPT RESOLUTION 2024-R-129 granting a special event permit to Big Homie Inc. for Family, Friendly, Funday on July 13, 20, 27, and August 3, 2024

7. REGULAR BUSINESS

- a. DISCUSSION/DIRECTION - RESOLUTION 2024-R-123 authorizing a donation to ARK for mobile animal clinic and authorizing a FY 2023-24 budget transfer to accommodate same
- b. PRESENTATION/ACCEPTANCE - Audit Report Fiscal Year 2023-24

8. PUBLIC HEARINGS

- a. ADOPT ORDINANCE 2024-05 creating a 4% one-time cost of living adjustment for all members of the General Employees Pension Plan effective October 1, 2024 (second reading/enactment hearing)
- b. ORDINANCE 2024-06 providing urban homesteading standards for the raising/keeping of Domestic Fowl in residential zoning areas and prohibiting roosters (1st reading)
- c. ORDINANCE 2023-48 amending provisions of a Planned Unit Development known as Crystal Cove RV Resort, Phase 1, located at 121 Crystal Cove Rd.
- d. Amending Future Land Use Map and Rezoning 7341 Crill Ave
 - i ADOPT Ordinance 2024-07 amending the future land use map of 7341 Crill Ave from City of Palatka Commercial (COM) to City of Palatka Residential Low (RL)
 - ii Ordinance 2024-08 amending the zoning map of 7341 Crill Ave from City of Palatka General Commercial (C-1) to City of Palatka Residential, Single-Family (R-1) - first reading

9. COMMISSIONER COMMENTS

10. ADJOURN

Upcoming Events June 13 – City Commission Meeting 6:00 PM June 14 - Special Called City Commission Workshop 9:00 AM June 19 – City offices closed in observance of Juneteenth June 20 - Community Redevelopment Agency Budget Workshop 2:30 PM June 20 – City Commission Budget Workshop 4:00 PM	Board Vacancies Zoning Board of Appeals - 3 vacancies Police Officers' Pension Board - 1 vacancy Putnam County Library Board - 1 City appointment vacancy Putnam County Better Place Plan Oversight Committee - 1 City appointment vacancy Zoning Board of Appeals - 3 vacancies
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June 27 – City Commission Meeting 6:00 PM Canceled– Summer Schedule July 4 - City offices closed in observance of Independence Day July 11 – City Commission Meeting 6:00 PM Set Tentative Millage July 12 – City Commission Budget Workshop 3:30 PM July 25 – City Commission Meeting 6:00 PM Canceled–Summer Schedule August 8 – City Commission Meeting 6:00 PM August 9 - City Commission Budget Workshop 3:30 PM August 12 – Community Redevelopment Agency Meeting 5:00 PM August 15 – 17 Florida League of Cities Annual Conference August 22 – City Commission Meeting 6:00 PM Canceled–Summer Schedule August 29 - City Commission Budget Workshop 3:30 PM	
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May 23, 2024

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Clerk requests approval of the May 23rd meeting minutes.

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

Approve as read.

ATTACHMENTS

1.	2024.05.23 Minutes
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ROBERTA M. CORREA
MAYOR - COMMISSIONER

TAMMIE McCASKILL
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CHIEF, FIRE DEPT

MINUTES
CITY OF PALATKA
May 23, 2024

The minutes of the proceedings of the regular meeting of the Palatka City Commission held on Thursday, May 23, 2024 at 6:00 PM at City Hall, 201 N. 2nd St., Palatka, FL 32177.

1. CALL TO ORDER

a. Invocation

The invocation was led by Chaplain Mulberry.

b. Pledge of Allegiance led by Commissioner Borom

c. Roll Call

Present:

Commissioner Rufus Borom

Commissioner Justin Campbell

Mayor Roberta Correa

Commissioner Will Jones

Commissioner Tammie McCaskill

Also Present: Troy Bell, City Manager; Jane West, City Attorney; Jonathan Griffith, Assistant City Manager; Sunni Krantz, City Clerk; Marcia Carty, Finance Director; Virginia Jones, HR Generalist; Joe Verrechio, Public Works Operations Manager; Peter Willott, Public Information Officer; Eddie Cutwright, Community Affairs Director; Lorenzo Aghemo, Planning Director; Chris Taylor, Fire Chief; Jason Shaw, Police Chief; Yul McNair, Airport Manager; Matt Newcomb, Assistant Police Chief; Allegra Kitchens, former City Commissioner; Annie Davis; Sarah Cavacini, Palatka Daily News; Audrey Wise; Terrill Hill, former Mayor; John L. Williams; Bobby Wilson

2. APPROVAL OF MINUTES

a. May 9, 2024

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Campbell. Motion passed unanimously.

3. PUBLIC RECOGNITION/PRESENTATIONS

a. PROCLAMATION - Hurricane Preparedness Month - May 2024 - Putnam County Emergency Management

Dani Rich with Putnam County Emergency Management Services accepted the Proclamation and spoke on hurricane preparedness ahead of the "hurricane season" which begins on June 1.

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Campbell. Motion passed unanimously.

- b. PRESENTATION - Northeast Florida League of Cities Donation to Putnam County School District for Project Praise

Commissioner Borom advised that as President and on behalf of the Northeast Florida League of Cities, he will present the check next week to the Putnam County School District Project Praise.

- c. IN THE SPOTLIGHT - Employee of the Month

Mrs. Jones presented the recognition to James "Bull" Pierce of the Water and Sewer Department. Mr. Verecchio spoke regarding Mr. Pierce's spirit as a team player, who strengthens the entire department.

- 4. CITY MANAGER AND ADMINISTRATIVE REPORTS Mr. Bell advised the work being done on 11th Street will not impact the Blue Crab Festival this weekend.

- a. UPDATE - Hank Bryan Park

Mr. Verecchio advised an invitation to bid has been put out for construction of the restroom at the park.

- b. UPDATE - St Johns Avenue Road Resurfacing

Mr. Griffith advised a meeting was held with the contractor for resurfacing St. Johns Avenue from 4th Street to the railroad tracks. The resurfacing will take 3 - 4 nights towards the end of June. We plan to have a community engagement meeting with the downtown businesses to notify them of the construction.

- 5. PUBLIC COMMENTS

- a. **General Public Comments** - (Speakers limited to three minutes - no action taken on items)

The floor was opened to public comment:

Allegra Kitchens 1027 S 12th St., Palatka, FL 32177 - spoke in opposition to the "Commissioner only" parking spaces in the City Hall public parking lot.

Hearing no further requests to comment, the floor was closed to public comment.

- b. **Commission and Staff Response**

Commission response commenced. Commissioner McCaskill indicated she was unaware she had a designated parking spot. Mayor Correa advised she declined a parking spot. Commissioner Jones spoke in support of the parking spots as certain employees have designated parking spots at the Putnam County School District and the County Courthouse.

- 6. CONSENT AGENDA Ms. West provided legal counsel to Commissioner Jones to abstain from the vote on 6J. **Motion to approve the Consent Agenda items A - I by Commissioner McCaskill. Seconded by Commissioner Campbell. Motion Passed unanimously.**

- a. ADOPT RESOLUTION 2024-R-120 authorizing execution of a new antenna and equipment space lease agreement with the Federal Aviation Administration for a length of twenty (20) years.
- b. ADOPT RESOLUTION 2024-R-119 authorizing execution of a consulting services agreement extension with Passero Associates, LLC., for a period not to exceed one year, expiring 5/31/2025 (base contract for 5 year term).
- c. ADOPT RESOLUTION 2024-R-115 authorizing execution of the Hanson Proposal Madison Street - 5th to 11th Streets in the amount of \$115,772.80 for Design, Bid Administration and Construction Administration services.

- d. ADOPT RESOLUTION 2024-R-118 granting a special event permit to the CMBC Family Life Center for Juneteenth Community Event on June 15, 2024
- e. ADOPT RESOLUTION 2024-R-112 granting a special event permit to the Putnam County African American Cultural Arts Council for the Inaugural Jubilee on St. Johns River on June 19, 2024
- f. ADOPT RESOLUTION 2024-R-115 authorizing the Palatka Police Department to apply for the 2024 COPS grant to obtain four (4) law enforcement positions and equipment for 3 years, plus 12 months (75% grant 25% match).
- g. ADOPT RESOLUTION 2024-R-116 authorizing the Palatka Police Department to utilize the law enforcement trust fund in the budgeted amount not to exceed \$10,000 to purchase safety equipment, training equipment and community service supplies.
- h. ADOPT RESOLUTION 2024-R-117 authorizing the acceptance of \$12,000 for the Florida Department of Law Enforcement SAFE grant funding for the eradication of fentanyl drugs (100% reimbursement grant)
- i. ADOPT RESOLUTION 2024-R-113 authorizing a FY 2023-2024 budget transfer in the amount of \$32,346.16 for the purchase of Palo Alto firewalls for the city , expanding Criminal Justice Information System (CJIS) requirements, and next generation security capabilities for remote access and multi-factor authentication and in the amount of \$8,049.84 for capital outlay.
- j. ADOPT RESOLUTION 2024-R-121 authorizing the use of City Commissioner's Special Event funds for Family, Friendly, Funday

Motion to approve item J by Commissioner Campbell. Seconded by Commissioner McCaskill. Motion passed with Commissioner Jones abstaining (due to a familial relationship).

7. REGULAR BUSINESS

- a. ADOPT RESOLUTION 2024-R-114 authorizing the naming of facilities at Booker Park
 - 1) Booker Park (existing name - to remain)
 - 2) John Henry "Pop" Lloyd Sports Complex at Booker Park (proposed name)
 - 3) John L. Williams Softball Field (proposed name)
 - 4) Johnson Session, Sr. Softball Field (proposed name), and
 - 5) Jarvis Eric Williams, Sr. Basketball Courts (proposed name)
 - 6) Lefty Turner Field (existing name - to remain)

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, NAMING CERTAIN FACILITIES LOCATED AT BOOKER PARK; NAMING THE COMPLEX AS JOHN HENRY "POP" LLOYD SPORTS COMPLEX AT BOOKER PARK, THE NORTH SOFTBALL FIELD AS JOHN L. WILLIAMS NORTH SOFTBALL FIELD, THE SOUTH SOFTBALL FIELD AS JOHNSON SESSION, SR. SOUTH SOFTBALL FIELD, AND THE BASKETBALL COURT AS JARVIS ERIC WILLIAMS, SR. BASKETBALL COURTS; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

Mr. Griffith advised the names have been proposed and pursuant to the City Code Section 70, a Commissioner has requested the item of naming facilities at Booker Park.

The floor was opened to public comment:

Terrill Hill 805 St John's Ave., Palatka, FL 32177 - Mr. Hill spoke on the backgrounds of the gentlemen for whom the proposed naming is to honor:

John Henry "Pop" Lloyd is one of the greatest baseball players of all time. In 1977 he was inducted into Major League Baseball Hall of Fame and he was a Negro League Legend. Babe Ruth said he was the greatest baseball player he ever played against.

John L Williams (present) grew up on the North side in public housing. He ascended to the highest ranks in his profession as a first draft choice and the number 15 pick in the NFL in the draft in 1986. Mr. Williams has been a part of this community sponsoring many youth programs school programs and he's been a an icon in this community.

Jarvis Williams was the second-round draft choice. He grew up on 7th Street. He played with the Miami Dolphins and the New York Giants. He coached in Palatka and sponsored a pop warner team. He and John L. Williams were the initial funders of Pop Warner in Palatka. Jarvis passed away following coaching practice. Johnson Session is the foundation of all of that. Johnson Session started coaching during segregation. He was a referee in Hastings and at Central Academy High School when Recreation was segregated. According to Bobby Wilson, in 1971 Mr. Session was coaching. Sweet Owens came to coach in 1973. Mr. Session was the first black coach to coach at Palatka Recreation. He worked in tandem with Mr. Ownes to bring this community together. Mr. Session was also the first black referee and umpire in Palatka's history. He played for the Simmons. He coached in baseball, football and basketball. He taught young men how to be great citizens as well as great athletes. He umpired from the 1960s during segregation until 2016. No one else who's ever coached or refereed in Palatka has ever been out there as long as Johnson Session. Mr. Session tore down barriers he tore down walls and he put his own money up to make sure that Recreation is what it was today .

Allegra Kitchens 1027 S 12th St., Palatka, FL 32177 - spoke in support.

Bobby Wilson 3 E Oak St., Palatka, FL 32177 - spoke in support and of his personal knowledge of Johnson Session's purchasing items with his own money to ensure the youth had the items needed to play. Mr. Session started recreation on the north side.

Hearing no further requests to comment, the floor was closed to public comment.

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Borom. Motion passed unanimously.

Commissioner Campbell asked for a proper naming ceremony for the fields as we did for the Mary Lawson Brown Marina.

b. PROPOSED PLAN AND DIRECTION Re: Jenkins Community Center (Community Affairs Department)

Mr. Cutwright spoke regarding highlighting African American culture at the site. He presented a graphic (from the agenda packet) with the rooms of the facility labeled with their proposed uses. The building will be opened in August/September for total occupancy. At this time, he would like to begin building relationships and contracts with organizations interested in utilizing the building and bringing in services for the community.

Commission discussion commenced. Commissioner Jones suggested reaching out to the Social Security Administration. Commissioner Borom recommended bringing in services that impact communities, such as health and wellness and social needs. Commissioner Campbell recommended a price be implemented or provided. Mr. Cutwright advised he will meet with the City administration team to determine a fair market value rate. Commissioner Campbell recommended the lease amounts come before the Commission. Commissioner Borom agreed, but cautioned Staff needs some leeway with rates.

Motion by Commissioner Campbell for the Commission to see lease rates prior to being established. Seconded by Commissioner Jones. Motion unanimously.

- c. ADOPT RESOLUTION 2024-R-122 authorizing execution of an agreement with Underground Refuse Systems, Inc. for use of space at the existing Public Works facility

RESOLUTION NO. 2024-R-122 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, AUTHORIZING THE M EXECUTION OF AN AGREEMENT WITH UNDERGROUND REFUSE SYSTEMS, INC. FOR THE USE OF SPACE AT THE PUBLIC WORKS FACILITY; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

Mr. Bell spoke regarding a proposal he negotiated to work with a vendor who is looking for space. The vendor would like to amend the agreement as they are able to assemble the first two trucks referenced in the agreement at the City of Kissimmiee. Going forward we would be asked to assemble trucks at a rate of \$10,000 per truck. Mr. Bell also asked to modify the Resolution to reflect usage of space at the existing public works facility and at the new public works facility once built. Mr. Bell advised the units are designed to do underground refuse collection. The trucks can be assembled in 2 - 3 days and as long as 5 - 6 weeks. The parts are high dollar high value pieces of equipment.

Commission discussion commenced with Mr. Bell. Commissioner Jones expressed concern the commission had been told in the past we did not have space at the current public works facility. Mr. Bell spoke regarding the ability to shift some of the low level operations at the existing Public Works facility to accommodate the assembly of the proposed units. He indicated we have storage equipment at high levels spaces that can be moved. He advised the Public Works facility is zoned appropriately. Commissioner Borom and McCaskill raised concerns regarding potential noise. Commissioner McCaskill spoke regarding concern that parts for the trucks might be there for long periods of time. Commissioner McCaskill spoke of concern the City has many projects, and this would be another project to oversee. Mayor Correa expressed concern of bringing additional operations into a residential neighborhood when the intention of the Commission had been to reduce the noise in the neighborhood.

Mr. Verechio addressed the Commission, he has told the potential vendor they cannot interfere with the Public Works operations. The vendor has asked for a bay and a half outside. He advised we would have to move the two trucks we have in there out, which is acceptable to him.

Motion to deny by Commissioner Campbell. Seconded by Commissioner Jones. Motion passed unanimously.

- d. ADOPT RESOLUTION 2024-R-95 authorizing a FY 2023-2024 budget amendment to allocate \$64,772.54 in additional funds towards the reconstruction of St. Johns Avenue from 19th Street to the CSX Rail Corridor

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING A BUDGET AMENDMENT ALLOCATING \$64,772.54 IN ADDITIONAL FUNDS TOWARDS THE RECONSTRUCTION OF ST. JOHNS AVENUE FROM 19th STREET TO CSX RAIL CORRIDOR; AND PROVIDING FOR SCRIVENER'S ERRORS

Mr. Bell advised this item is coming back to the City Commission as the County is coming to us for payment of an item that was missed in earlier calculations. The Florida Department of Transportation has provided half the funds that are required. Mr. JT Stout, Executive Director of Putnam County Public Works advised this money should have been paid up front and had not been caught. Commissioner Borom spoke regarding concern of going back and forth with the County on this. Commissioner Campbell spoke regarding concern of inappropriate adjectives in the dialogue with the County. The consensus of the Commission was in favor of seeing the project completed.

Motion to approve by Commissioner Jones. Seconded by Commissioner McCaskill. Motion passed unanimously.

8. PUBLIC HEARINGS

- a. ORDINANCE 2024-05 creating a 4% one-time cost of living adjustment for all members of the General Employees Pension Plan effective October 1, 2024 (first reading)

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, REVISING CHAPTER 2, DIVISION 4 OF THE CODE OF ORDINANCES OF THE CITY OF PALATKA, FLORIDA, ENTITLED GENERAL EMPLOYEES RETIREMENT PLAN; AMENDING SECTION 2-171 – PENSION ADJUSTMENTS; CREATING A 4% ONE TIME COST OF LIVING ADJUSTMENT FOR ALL RETIREES EFFECTIVE OCTOBER 1, 2024; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS.

Following a report from retirees that their funds had decreased, Ms. Carty advised the actuary Foster & Foster performed a study and have determined a 4% one time increase can be made. The Bureau of Labor and Statistics has reported that the CPI has increased 22.5%. The last time an increase was provided to the retirees was 20 years ago on October 1, 2004. The increase in the CPI for a 20-year period is over 60%. Our current contribution is 30.7%. For the coming new year, our rate will be 29%. Even when we add the .04 percentage, it will not be greater than where we are right now.

The floor was opened to public hearing. Hearing no requests to comment, the floor was closed to public hearing.

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Jones. Motion passed unanimously.

- b. ADOPT ORDINANCE 2024-04 Modifying Section 70 as it pertains to docking facilities and Appendix A (second reading)

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, AMENDING CHAPTER 70 ARTICLE IV AND APPENDIX A OF THE MUNICIPAL CODE OF THE CITY OF PALATKA AS IT PERTAINS TO USE OF CITY DOCKING FACILITIES PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

Commissioner Jones asked if the contract with the Palatka Boathouse Marina (PBM) would prohibit other watercraft vendors. Mr. Griffith responded with belief that the contract speaks to it. Commissioner Borom advised he has questions concerning the contract.

Marlene Lagassee 125 Cyprus Pt. Cir., Palatka, FL 32177 with the Palatka Boathouse Marina, spoke regarding pontoon boats, kayak and paddle board rentals and looking into water bicycles. The transient slips will be rented online. She explained the desire is to charge for the slips where there is water and electricity. The day slips will have a timeframe for the boats to check in. They have to put their boat information in at the dock. This will assist the City in keeping boats from coming and parking long periods of time in the day slips. They plan on having the transient slips open during the Blue Crab Festival this weekend. The Water Taxi will run from 11:00 am - 7:00 pm on Saturday. PBM will notify boaters who have previously docked at the marina notifying them of the new requirements. The public restrooms are open 7:00 AM - 7:00 PM and are maintained by the City. There is a boaters lounge for the boaters to use so they can take a shower, which is maintained by PBM along with the ship store.

Mr. Verechio advised it is the City Public Work's responsibility to mow and clean the park.

The floor was opened to public hearing. Upon hearing no requests to comment, the floor was closed to public hearing.

Motion to approve by Commissioner Campbell. Seconded by Commissioner Borom. Motion passed unanimously.

9. COMMISSIONER COMMENTS Upon inquiry of Commissioner Campbell the Commission consented to dressing in casual business attire during the summer months (business shirts and jeans).

Mayor Correa spoke regarding the need to schedule workshops, including goal setting for the City Manager. The Commission agreed to the morning of June 14th for the goal-setting workshop. Commissioner Borom spoke regarding the current priorities for the City, infrastructure, water lines, recreation, and police cars. Commissioner Campbell advised we have set the priorities for the City, but not the City Manager.

Commissioner Campbell asked Ms. West to bring back clarity regarding the conversation that we are looking to have during Workshop so there is not any room for confusion or misinterpretation based upon personal opinion.

10. ADJOURN Motion by Commissioner Campbell to adjourn at 7:34 PM.

NOTICES: ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE CITY COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, AT THE APPLICANT'S EXPENSE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. FS 286.0105

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING SHOULD CONTACT THE CITY CLERKS OFFICE AT 329-0100 AT LEAST 24 HOURS IN ADVANCE TO REQUEST ACCOMMODATIONS.

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The City recieved a request from Abdulrhman Abed Aldick to designate June 2024 as Pride Month in the City.

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

Proclaim June 2023 as Pride Month.

ATTACHMENTS

1.	2024.06.13 Pride Proclamation
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CITY OF PALATKA



PROCLAMATION

WHEREAS, the City of Palatka joins the Federal Government and countless municipalities across the state of Florida to observe Pride Month in honor of the history of the Lesbian, Gay, Bisexual, Transgender, Queer and Intersex (LGBTQI+) liberation movement and to support the rights of all citizens to experience equality and freedom from discrimination; and

WHEREAS, the rainbow flag is widely recognized as a symbol of pride, inclusion, and support for social movements that advocate for LGBTQI+ people in society; and

WHEREAS, all human beings are born free and equal in dignity and rights. LGBTQI+ individuals have had immeasurable impact to the cultural, civic, and economic successes of our country; and

WHEREAS, the City of Palatka is committed to supporting visibility, dignity, and equality for LGBTQI+ people in our diverse community; and

WHEREAS, while society at large increasingly supports LGBTQI+ equality, it is essential to acknowledge that the need for education and awareness remains vital to end discrimination and prejudice; and

WHEREAS, this nation was founded on the principle that every individual has infinite dignity and worth, and the Mayor and the City Commission call upon the people of this City to embrace this principle and work to eliminate prejudice everywhere it exists; and

WHEREAS, celebrating Pride Month influences awareness and provides support and advocacy for the City of Palatka's LGBTQI+ community, and is an opportunity to act and engage in dialogue to strengthen alliances, build acceptance, and advance equal rights.

NOW, THEREFORE, I, Roberta M. Correa, Mayor of the City of Palatka, together with the members of the Palatka City Commission hereby endorse and proclaim the month of June 2024, as

PRIDE MONTH

in support of the LGBTQI+ community. We urge our citizens to recognize all LGBTQI+ residents whose influential and lasting contributions to our neighborhoods make the City of Palatka a vibrant community in which to live, work and visit and in celebration of the pride that powers the movement for LGBTQI+ rights.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Palatka, Florida this 13th day of June in the Year of Our Lord Two Thousand and Twenty-Four.

CITY OF PALATKA

By: _____
Mayor

Attest: _____
City Clerk

Date filed with the City Clerk: 6/13/2024

PROCLAMATION - Juneteenth - June 19, 2024

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Clerk requests approval of the Juneteenth Proclamation.

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

Approve as read.

ATTACHMENTS

1.	2024.06.13 Juneteenth Proclamation
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CITY OF PALATKA



PROCLAMATION

WHEREAS, the Emancipation Proclamation, formally issued on January 1, 1863, by President Abraham Lincoln, signified a pivotal decree declaring the freedom of enslaved Africans within the Confederate States of America; and

WHEREAS, it is duly noted that due to inherent limitations in communication infrastructure, the dissemination of the Emancipation Proclamation was not uniformly expeditious, thereby resulting in a delayed awareness of emancipatory measures in certain remote regions of the Confederate States, and a broader recognition of the abolition of slavery awaited the conclusion of the American Civil War; and

WHEREAS, the date of June 19, 1865, marks a historic juncture when Union General Gordon Granger's arrival in Galveston, Texas, heralded the pronouncement of emancipation in accordance with the Emancipation Proclamation, thereby fostering a seminal moment in the annals of American history; and

WHEREAS, the term "Juneteenth," a linguistic amalgamation of "June" and "nineteenth," has since been embraced to denote this significant historical milestone, commemorating the formal cessation of slavery in Texas and throughout the Confederate States; and

WHEREAS, commencing on January 1, 1980, numerous states and municipalities across the United States have avowed June 19th, Juneteenth, as a sanctified occasion, thereby recognizing its profound historical import and venerating the emancipation of enslaved African Americans; and

WHEREAS, Juneteenth holds national and international acclaim as a day of reverence, devoted to honoring the cessation of slavery in the United States and extolling the diverse cultural heritage, invaluable contributions, and remarkable achievements of African Americans; and

WHEREAS, the City of Palatka formally bestowed official recognition upon Juneteenth as a municipal holiday in 2020, thereby affording all denizens the opportunity for erudition, introspection, and jubilant commemoration of the indelible imprint of African Americans upon the fabric of Palatka and the nation; and

WHEREAS, Juneteenth serves as an enduring reminder of the ongoing quest for liberty and equity, beckoning all citizens to reaffirm their steadfast commitment to the ideals of justice and equality;

NOW, THEREFORE, I, Terrill L. Hill, Mayor of the City of Palatka, Florida, in conjunction with the esteemed members of the Palatka City Commission, do hereby proclaim June 19th, 2024, as **JUNETEENTH** in the City of Palatka, and do earnestly implore all inhabitants to partake in the array of commemorative events orchestrated in homage to this momentous occasion, thereby collectively celebrating the cherished tenets of freedom and equality.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the City of Palatka, Florida, to be affixed this 13th day of June in the Year of Our Lord Two Thousand and Twenty-Four.

CITY OF PALATKA

By: _____
Mayor

Attest: _____
City Clerk

Date filed with the City Clerk: 6/13/2024

"Mock" Meeting

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The City's Youth Ambassador Coordinator, Clerk Krantz, is asking for time on the agenda to present a video recording of the Youth Ambassador's "mock" Commission Meeting.

BACKGROUND

Annually, the City's Youth Ambassadors are allotted time during a City Commission meeting to put what they have learned on display. They pretend they are Commissioners and put their parliamentary procedures on display.

PROJECT ANALYSIS

This year, the City's Youth Ambassador's were not all available on any meeting date of the City Commission. So, the Youth Ambassadors "video taped" the "play" or "mock meeting" to be shown to the Commission.

Staff Recommendation

Presentation.

ATTACHMENTS

None

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

The proposed updated policy for our Benefits section in the City's personnel policy is being brought forth to the commission for a final review before adoption. All additions/deletions which were requested by the commission at the October 26, 2023, meeting have been addressed in the proposed policy with the added language. Updated language for eligible employees for retirement match to match the language indicated in our pension provisions; Actual percentages paid by the city for medical and dental and added supplemental insurance language offered by the city at 100% cost to the employee has been added.

PROJECT ANALYSIS

Staff Recommendation

Presentation. Tentative July 11th adoption.

ATTACHMENTS

1.	Section 8 Benefits-editable (002) (002)
----	---

SECTION 8.0: ~~Personal Security Program~~ Benefits

~~In addition to Social Security coverage,~~ The City of Palatka provides the following benefits to full-time employees and Commissioners. ~~Part-time employees are not eligible for group benefits, provided they are full time and intended to remain with the City Definitely.~~

Employee's Retirement Defined Benefit Pension Plan

~~Full-time~~ employees and City Commissioners ~~An employee working 1,000 or more hours in a year~~ shall be a member of the ~~city~~ City's retirement plan as set forth in the City's municipal code unless defined by contract or employed in an excluded position.

~~Currently, all the general and police~~ employees contribute 6.0% & ~~fire employees 6.0% of the their~~ gross weekly salary ~~unless defined by contract~~ and the City of Palatka contributes an amount determined by the ~~Actuarial~~ actuary.

Information, ~~briefly~~ describing the ~~retirement~~ pension plan for Fire Fighters, General Employees and Police Officers is available on request from the ~~Finance~~ Pension Administrator.

Life Insurance

~~Unless otherwise provided for in an employment and/or collective bargaining agreement,~~ after completing three (3) months with the City of Palatka, regular employees are provided with ten thousand (10,000) dollars ~~worth~~ of life insurance at the City's expense for the duration of their employment. ~~An Additional fifty thousand (50,000) dollars of life insurance worth~~ is provided for Fire Fighters and Police Officers accidentally killed on the job per Florida Statutes. ~~The City provides Fire Fighters and Police Officers with twenty thousand (20,000) dollars of life insurance for on the job death (Florida Statue 112.191 and 122.191).~~

Hospitalization, Major Medical and Surgical Health, Dental and Vision Insurance

~~Unless otherwise provided for in an employment and/or collective bargaining agreement,~~ after completing three (3) months with the City of Palatka, regular employees become eligible for participation for the group insurance plans. The City pays one-half (1/2) the premium for the employee and their dependents on

Major Medical or a greater percentage if approved by the City Commission. The City pays seventy-five (75) percent of the employee's and dependents dental insurance, and the employee pays one hundred (100) percent of their vision coverage.

Additional Benefits

Flexible spending accounts, 457 investment plans and supplemental insurance are provided and are funded 100% by the employee. Information is available upon request from the Human Resources Department.

ADOPT RESOLUTION 2024-R-124 granting a special event permit to the Community Affairs Department for the Juneteenth Movie Day to be held on June 22, 2024

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Community Affairs Department is requesting permission to hold Juneteenth Movie Day.

BACKGROUND

A movie night with festivities and vendors.

PROJECT ANALYSIS

The special event team met on 5/13/24 and agreed upon request. The special event team is presenting this request to the commission for approval.

Staff Recommendation

Adopt Resolution

ATTACHMENTS

1.	2024-r-124
2.	movie night

RESOLUTION NO. 2024-R-124

**A RESOLUTION OF THE CITY OF PALATKA, FLORIDA,
GRANTING A SPECIAL EVENTS PERMIT TO
COMMUNITY AFFAIRS DEPARTMENT FOR
JUNETEENTH MOVIE DAY; SETTING FORTH THE
PROVISIONS OF THE PERMIT; AND GRANTING
PERMISSION; AND PROVIDING FOR SCRIVENER'S
ERRORS**

WHEREAS, Community Affairs Department has made an application to the City of Palatka for a special event permit for Juneteenth Movie Day.

WHEREAS, the City of Palatka's Special Events Committee has met to review the submitted application to assess any additional services necessary for the Special event to provide public safety and/or assistance for the function; and

WHEREAS, the Palatka City Commission finds that the approval of the Special Events Permit, as stipulated and described herein, is in the best interest of the event organizers, the City of Palatka and its citizens.

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

Section 1: That Special Events Permit for Juneteenth Movie Day is hereby granted to the Cultural Affairs Department with the following provisions and stipulations:

- a.** A Class "A" Special Events Permit is hereby granted for the event to be held on June 22nd during the hours provided in the application.

Section 2: The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which do not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 13th day of June 2024.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY



Date Received: _____
Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Jessica Cruz
Address: 1900 NE Piquant St Email: JCruz@palatka-fl.gov
Palatka, FL 32177 Phone: 386-213-0948
2. Secondary Contact: Courtney James
Address: _____ Email: CJames@palatka-fl.gov
Phone: 386-910-5916
3. Event Sponsor/Organization: City of Palatka
Attach a certificate of Tax Exemption if applicable.
4. Name of Event: Juneteenth Movie Day
5. Description of Event (event activities, such as concerts, street dances, races, contests/competitions, regattas, arts/crafts displays, still motion picture production, etc.):
out door activities
bounce house
shaved ice truck
Movie

6. Event Location (911 Address): _____
7. Road Closures: ex. St. Johns Avenue from First Street to Second Street
NONE from _____ to _____
NEEDED from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____

8. Onsite representatives during the event:

Name: Jessica Cruz Cell Phone: 386-213-0948
Name: Courtney James Cell Phone: 386-916-5916

9. Please fill in below for each day within the event.

Date(s) of Event: Hours: Amplified Sound: Alcohol: Attendance

Setup:

4/22/24 9am to 11am

Event:

<u>4/22/24</u>	<u>11am</u>	<u>3:15pm</u>	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:
/	/	:	to	:	:

Breakdown:

4/22/24 3:15 to 4:00
pm

10. Basis of estimated peak attendance (i.e. tickets sold, historical attendance, etc.)

75-100

11. Number and type of auxiliary vehicles/ equipment:

0 Watercraft 0 Aircraft 0 Utility Vehicles/Golf Carts Other:

12. Any special effects or pyrotechnics (i.e. explosives, hazardous materials, discharging weapons, incendiary devices)? If yes, please describe and list contractor contact information.

NONE

Include date and time:

/ / to to to

13. Will transport vehicles be utilized? If so, please describe.

NO

14. Number of staff/ volunteer: Uniform identification:

REQUIRED ATTACHMENTS

☒ Site Plan (see checklist)

Parking

Number and location of food vendors

Number and location of arts and craft vendors, concessions and/or sponsor/promoter(s) stands

Street Closures/Barricades/Detours

Garbage Containers

Parade/Marching Route

Event Headquarters

Number and location of temporary signs/banners

Sound system(s) location

Location of temporary structures, fences, grandstands, bandstands, judges stands, bleachers, hospitality tents, booths, etc.

Main emergency vehicle access to site

Location of security and emergency vehicle parking on site

Carnival location (if any)

Number/location of portable toilets

☐ Tentative Schedule of Events

☐ 501(C) (3) Certificate of Exemption # _____

☐ Nonprofit articles of incorporation, charter and mission statement

☐ Consent letter (event property): property owners on which special event location is held if not city owned

☐ Fire resistive rating certificates (tents, fabrics, etc.)

☐ Example of special event vendor permits provided

☐ Special event certificate of insurance- city as "additional insured" (if carnival, aircraft or watercraft rides are planned, need certificates from those vendors)

List certificates required: _____

☐ Alcohol liability certificate of insurance- city as "additional insured"

☐ Alcohol license (copy)

☐ Signed Conditions and Agreement Form

SPECIAL EVENTS FEES

All Special Event Application submittals must include deposit fee before dates can be secured. Submission of a Special Event Application **does not** guarantee authorization for the event in question. Each application will require review by the Special Event Review Committee, where specific requirements, conditions and/or modifications, and additional fees (security, waste, etc.) may be applied.

15. ARTICLE IV SPECIAL EVENT ORDINANCE: FEES

Any private entity/ business(es) who are holding a function that impacts neighboring businesses/residents within the City limits and/or requires city services.

☐ **CLASS A:** \$300.00 per day (attendance: 1,001 and up per day) **Permit Filing Deadline: 60 days prior to event**

☐ **CLASS B:** \$100.00 per day (attendance: 101 - 1,000 per day) **Permit Filing Deadline: 60 days prior to event**

☐ **CLASS C:** \$50.00 per day (attendance: 1- 100 per day with limited impact on traffic and parking- events such as Weddings, Fishing tournaments with less than 40 boats, etc.) **Permit Filing Deadline: 30 days prior to event**

Arrangements for police services are **REQUIRED** for fishing tournaments with 70 boats or more. Fishing Tournaments and other large event organizers are required to arrange for auxiliary vehicle/trailer parking per accompanying guidelines.

THIS FORM IS INTENDED FOR RESERVATION PURPOSES ONLY AND DOES NOT CONSTITUTE PERMISSION FOR USES DISALLOWED UNDER PALATKA'S MUNICIPAL CODE. PERMISSION GRANTED FOR USE OF PUBLIC PROPERTY COVERS MUNICIPAL PARK AREAS AND OTHER AREAS WITHIN THE CITY LIMITS. IT **DOES NOT** INCLUDE PERMISSION TO CLOSE PUBLIC STREETS OR HINDER PRIVATE PROPERTY. **Organizers are required** to contact the City of Palatka Cultural Resources Department office at 386-326-2704 for pre-planning purposes. ORGANIZERS/APPLICANTS WILL BE NOTIFIED WITHIN 30 DAYS OF ANY COMMENTS THEY MAY HAVE PERTAINING TO THIS EVENT'S ANTICIPATED IMPACT WITHIN THE CITY LIMITS.

Acceptance of your application should in no way be construed as final approval or confirmation of your request.

Sec. 50-145. Any person or organization granted permission shall be bound by all park/city rules and regulations and all applicable ordinances as fully as though the same were inserted in this document, except for such rules and regulations as may be waived by such document or the City Commission.

Sec. 50-146. The person or persons to whom permission for use of city property is issued shall be liable for any loss, damage or injury sustained by any person whatsoever by reason of the negligence of the person or persons to whom such permission shall have been issued. Event liability insurance, naming the City of Palatka as an additional insured, is required prior to public events. Event liability insurance naming the City of Palatka as an additional insured is also required if a private event is taking place that will impact the City and the use of City Services.

ARTICLE V NOISE CONTROL Sec. 30-101 – 30-109: Permission for use of city property does not grant an automatic exemption to exceed maximum allowable noise levels. Complaints of adverse effects upon the community or surrounding neighborhood may result in revoking permission for use of City property for this activity.

Sec. 50-222. Indemnification/insurance; liquor liability insurance.

- (a) Prior to the issuance of a special event permit the applicant(s) shall execute an indemnification form which provides that the applicant(s) agrees to hold harmless and indemnify the city, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the city for:
 - (1) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the city as an inducement to the granting of the permit.
 - (2) Any claims, suits, actions, damages or cause of actions for any personal injury, loss of life or damages to personal or real property sustained by reason of, result of, or by presence of the applicant on public property by applicant's agents, employees, invitee and/or any other persons.
- (b) At least seven days prior to the first day of any special event, the applicant shall furnish to the special events coordinator proof of liability insurance protection, in an amount of not less than \$1,000,000.00 per person for bodily injury or death, \$2,000,000.00 per occurrence for bodily injury or death and \$500,000.00 per occurrence for property damage, naming the city as "additional insured".
- (c) If alcoholic beverages are to be dispensed, served, sold or distributed at an outdoor event, the applicant(s) shall in addition provide liquor liability insurance in the amount of \$500,000.00 which shall name the city as additional insured.

(d) Nothing in this section shall be construed to effect in any way the city's rights, privileges and immunities as set forth in F.S. § 768.28.

(Ord. No. 10-34, I(Exh. 1), 12-9-2010)

The applicant(s) agrees to hold harmless and indemnify the City of Palatka, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the City of Palatka for:

- 1.) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the City of Palatka as an inducement to the granting of the permit.
- 2.) Any claims, suits, actions, damages, or cause of actions for any personal injury, loss of life, or damages to personal or real property sustained by reason of, result of, or by presence of the applicant(s) on public property by applicant's agents, employees, invitee, and/or any other persons.

CERTIFICATION: I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS UNDER WHICH THE CITY OF PALATKA HAS GRANTED PERMISSION FOR USE OF THE AREA DEFINED ON PAGE ONE OF THIS APPLICATION FOR THE PURPOSE STATED HEREIN, AND AGREE TO BE BOUND BY SAME.


Signature of Applicant

6/16/24
Date

State of _____ County of _____

The foregoing application is acknowledged before me this _____ day of _____, 20____, by _____, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

Signature of Notary Public, State of _____

APPLICATION APPROVED

Special Events Coordinator Date

Chief of Police Date

Special Events Vendor Requirements

1. A 12 foot clear area must be maintained in front of each vendor site. This clear area will allow for the passage of emergency response vehicles. Assure there is at least a 12 foot clearance for emergency vehicles to be able to pass. All streets must remain open at all times. Make sure an apparatus can have a straight path and not have to zig zag around tents. Barricades can be used to close traffic, but no permanent blockages such as tents, vehicles, concession trailers, pools, etc.
2. Temporary vendor tents and/or canopies of 200 square feet or less and without food preparation are exempt from fire retardant requirements. Tent stakes, guide ropes, etc. will be clearly marked with a visible warning, i.e. flag, barricade tape, or protective cap. Protect from injuries by making sure there is some highly visible tape or protection cover over tent stakes.
3. Temporary electrical cords and hoses will not cross any street and where crossing sidewalks, will be protected and pose no trip hazard. All electric will be GFIC protected. NFPA 70. Make sure all cord connections are off the ground and protected by GFIC. If they have a cord or hose crossing a sidewalk, they need to tape it down or cover with a carpet to prevent trip hazards. If possible, run the cord overhead.
4. A 44" accessible clear path maintained on all city sidewalks. FBC Ch. 11. Sometimes vendors pile boxes behind their tent. Make sure the public has at least a 44" clear path on the sidewalks.
5. Generators will be located to the rear of a vendor space, have a fire extinguisher, and be sound deadened. Make sure the generator has a muffler and well away from public and combustibles. Must have extinguisher. Make sure the gas can is stored in a safe place away from an ignition source.

Food Vendors

1. All food vendors must have a minimum of a 2A-10BC fire extinguisher currently certified and tagged by a licensed extinguisher company (Tag showing inspection within 1 year of event date). Same as a regular inspection tag check.
2. Vendors deep frying, in addition to the ABC extinguisher, must also have a K-Class extinguisher currently certified and tagged by a licensed extinguisher company. In addition to the ABC, they must have a K class. No K, no frying.
3. Temporary vendor tents or canopies used for cooking or assembly must be fire retardant certified in accordance with NFPA 101, Sec. 10.3.1. Check fire retardant label on the tent and on the side curtains.
4. Concession trailers that are cooking food that produces grease laden vapors will also be required to have a hood and suppression system installed in accordance with NAPA 96. If they want to cook meats inside a concession trailer, they must have a hood and suppression system. No exceptions.
5. The Department of Business and Professional Regulation will inspect all vendors prior to opening for business. Event staff will coordinate the overall inspection time.

Exceptions:

- a. Non-profit organizations. The vendor must have a State of Florida Tax Exemptions Certificate, issued in the name of the vendor on site.
- b. Vendors selling food items not prepared on site, i.e. pre-packaged. The exceptions a. and b. are only for state inspectors. All vendors must comply with the city's special event requirements.

Vendor RV Camping

1. Temporary camping with motor homes, 5th wheels, and travel trailers is permitted in coordination with the event staff. No tent camping is allowed.
2. Under NO circumstances will any gray or black water be dumped, except into a proper disposal facility (At this time, the City of Palatka does not have a disposal facility within the city). Unauthorized dumping will be met with stiff penalties and expulsion from the event.
3. Parking of RV campers will insure that no driveway, street, or parking lot is blocked or obstructing traffic.
4. Campers will be locked when not occupied.
5. Permission to connect to utilities will only be authorized by event staff.
6. A placard issued by the event staff will identify vendor RVs.

City of Palatka
Indemnification & Hold Harmless Agreement

The BUSINESS and/or INDIVIDUAL agrees to indemnify and hold the City and its officers, agents, and employees harmless from any and all liability, damages, actions, claims, demands, expenses, judgments, fees and costs of whatever kind or character, arising from, by reason of in connection with the use of the facilities described herein. It is the intention of the BUSINESS and/or INDIVIDUAL that the CITY and its officers, agents, and employees shall not be liable or in any way responsible for injury, damage, liability, loss or expense resulting to the user and those it brings onto the premises due to accidents, mishaps, misconduct, negligence or injuries either in person or property.

The BUSINESS and/or INDIVIDUAL expressly assume full responsibility for any and all damages or injuries which may result to any person or property by reason of or in connection with the use of facilities pursuant to this agreement, and agrees to pay the CITY for all damages caused to the facilities resulting from the user's activities hereunder.

The BUSINESS and/or INDIVIDUAL represents that its activities pursuant to this agreement will be supervised by adequately trained personnel, and that user will observe, and cause the participants in the activity to observe, all safety rules for the facility and the activity. The BUSINESS and/or INDIVIDUAL acknowledge that the CITY has no duty to and will not provide supervision during the activity.

	
Signature of Applicant	Name of Facility being used

	_____
Print Name of Applicant	Date of Use

State of _____ County of _____

The foregoing application is acknowledged before me this _____ day of _____, 20____, by _____, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

Signature of Notary Public, State of _____

ADOPT RESOLUTION 2024-R-128 granting a special event permit to the Community Affairs Department for the 4th of July Fireworks event to be held on July 4, 2024 (contingency date July 5, 2024)

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Community Affairs Department is requesting road closures of Memorial Parkway from Reid St. to St. Johns Ave and amplified sound on July 4, 2024.

BACKGROUND

The annual 4th of July event consists of a carnival style event with music, games, and fireworks.

PROJECT ANALYSIS

The special event team met on 6/3/24 and agreed upon request. The contingency plan if the weather impacts the event is to move the event to July 5, 2024. The special event team is presenting this request to the commission for approval.

Staff Recommendation

Adopt Resolution

ATTACHMENTS

1.	2024-R-128
2.	4 of july2024

RESOLUTION NO. 2024-R-128

**A RESOLUTION OF THE CITY OF PALATKA, FLORIDA,
GRANTING A SPECIAL EVENTS PERMIT TO
COMMUNITY AFFAIRS DEPARTMENT FOR THE
ANNUAL 4TH OF JULY CELEBRATION; SETTING FORTH
THE PROVISIONS OF THE PERMIT; AND GRANTING
PERMISSION; PROVIDING FOR A CONTINGENCY DATE;
AND PROVIDING FOR SCRIVENER’S ERRORS**

WHEREAS, Community Affairs Department has made an application to the City of Palatka for a special event permit for Annual 4th of July Celebration.

WHEREAS, the City of Palatka’s Special Events Committee has met to review the submitted application to assess any additional services necessary for the Special event to provide public safety and/or assistance for the function; and

WHEREAS, the Palatka City Commission finds that the approval of the Special Events Permit, as stipulated and described herein, is in the best interest of the event organizers, the City of Palatka and its citizens.

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

- Section 1:** That Special Events Permit for Annual 4th of July is hereby granted to the Cultural Affairs Department with the following provisions and stipulations:
- a.** A Class “A” Special Events Permit is hereby granted for the event to be held on July 4, 2024, during the hours provided in the application.
 - b.** Road closures of Memorial Parkway from Reid St. to St. Johns Ave. and amplified sound on the date provided on the application.

Section 2: In the event of bad weather on July 4, 2024, the applicant may hold the event on July 5, 2024.

Section 3: The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 13th day of June 2024.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY



Date Received: _____
Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Courtney James
Address: 205 N 2nd St
Email: CJames@palatka-fl.gov
Phone: 386-329-0100
2. Secondary Contact: Jessica Cruz
Address: 205 N 2nd St
Email: _____
Phone: 386-329-0100 / 386-213-0948
3. Event Sponsor/Organization: City of Palatka
Attach a certificate of Tax Exemption if applicable.
Ctn of July
4. Name of Event: _____
5. Description of Event (event activities, such as concerts, street dances, races, contests/competitions, regattas, arts/crafts displays, still motion picture production, etc.):
fireworks, music, vendors, inflatable activities

6. Event Location (911 Address): 102 N 1st Street
7. Road Closures: ex. St Johns Avenue from First Street to Second Street
Memorial Pkwy. from Reid St to 2nd St
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____

8. Onsite representatives during the event:

Name: Courtney James
Name: Jessica Cruz

Cell Phone: 386-9116-59116
Cell Phone: 386-213-0948

9. Please fill in below for each day within the event.

Date(s) of Event: Hours: Amplified Sound: Alcohol: Attendance

Setup:

7/4/24 12:pm to 4:pm _____ to _____

Event:

<u>7/4/24</u>	<u>4pm-9pm</u>	<u>_____</u> to <u>_____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>
<u>____/____/____</u>	<u>_____ to _____</u>	<u>_____ to _____</u>	<u>_____</u>

Breakdown:

07/4/24 9am to 10pm _____ to _____

10. Basis of estimated peak attendance (i.e. tickets sold, historical attendance, etc.)

1,000 for festivities, approximately 4,000 for fire works

11. Number and type of auxiliary vehicles/ equipment:

_____ Watercraft _____ Aircraft _____ Utility Vehicles/Golf Carts _____ Other: _____

12. Any special effects or pyrotechnics (i.e. explosives, hazardous materials, discharging weapons, incendiary devices)? If yes, please describe and list contractor contact information.

fire works

Include date and time:

____/____/____ NA _____ to _____

13. Will transport vehicles be utilized? If so, please describe.

NO

14. Number of staff/ volunteer: _____ Uniform identification: _____

REQUIRED ATTACHMENTS

- ☒ Site Plan (see checklist)
- Parking
- Number and location of food vendors
- Number and location of arts and craft vendors, concessions and/or sponsor/promoter(s) stands
- Street Closures/Barricades/Detours
- Garbage Containers
- Parade/Marching Route
- Event Headquarters
- Number and location of temporary signs/banners
- Sound system(s) location
- Location of temporary structures, fences, grandstands, bandstands, judges stands, bleachers, hospitality tents, booths, etc.
- Main emergency vehicle access to site
- Location of security and emergency vehicle parking on site
- Carnival location (if any)
- Number/location of portable toilets

- ☒ Tentative Schedule of Events
- ☐ 501(C) (3) Certificate of Exemption # _____
- ☐ Nonprofit articles of incorporation, charter and mission statement
- ☐ Consent letter (event property): property owners on which special event location is held if not city owned
- ☐ Fire resistive rating certificates (tents, fabrics, etc.)
- ☐ Example of special event vendor permits provided
- ☐ Special event certificate of insurance- city as "additional insured" (if carnival, aircraft or watercraft rides are planned, need certificates from those vendors)
- List certificates required: _____
- ☐ Alcohol liability certificate of insurance- city as "additional insured"
- ☐ Alcohol license (copy)
- ☐ Signed Conditions and Agreement Form

SPECIAL EVENTS FEES

All Special Event Application submittals must include deposit fee before dates can be secured. Submission of a Special Event Application **does not** guarantee authorization for the event in question. Each application will require review by the Special Event Review Committee, where specific requirements, conditions and/or modifications, and additional fees (security, waste, etc.) may be applied.

15. ARTICLE IV SPECIAL EVENT ORDINANCE: FEES

Any private entity/ business(es) who are holding a function that impacts neighboring businesses/residents within the City limits and/or requires city services.

- ☒ **CLASS A:** \$300.00 per day (attendance: 1,001 and up per day) **Permit Filing Deadline: 60 days prior to event**
- ☐ **CLASS B:** \$100.00 per day (attendance: 101 - 1,000 per day) **Permit Filing Deadline: 60 days prior to event**
- ☐ **CLASS C:** \$50.00 per day (attendance: 1- 100 per day with limited impact on traffic and parking- events such as Weddings, Fishing tournaments with less than 40 boats, etc.) **Permit Filing Deadline: 30 days prior to event**

Arrangements for police services are **REQUIRED** for fishing tournaments with 70 boats or more. Fishing Tournaments and other large event organizers are required to arrange for auxiliary vehicle/trailer parking per accompanying guidelines.

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Acceptance of your application should in no way be construed as final approval or confirmation of your request.

Sec. 50-145. Any person or organization granted permission shall be bound by all park/city rules and regulations and all applicable ordinances as fully as though the same were inserted in this document, except for such rules and regulations as may be waived by such document or the City Commission.

Sec. 50-146. The person or persons to whom permission for use of city property is issued shall be liable for any loss, damage or injury sustained by any person whatsoever by reason of the negligence of the person or persons to whom such permission shall have been issued. Event liability insurance, naming the City of Palatka as an additional insured, is required prior to public events. Event liability insurance naming the City of Palatka as an additional insured is also required if a private event is taking place that will impact the City and the use of City Services.

ARTICLE V NOISE CONTROL Sec. 30-101 – 30-109: Permission for use of city property does not grant an automatic exemption to exceed maximum allowable noise levels. Complaints of adverse effects upon the community or surrounding neighborhood may result in revoking permission for use of City property for this activity.

Sec. 50-222. Indemnification/insurance; liquor liability insurance.

- (a) Prior to the issuance of a special event permit the applicant(s) shall execute an indemnification form which provides that the applicant(s) agrees to hold harmless and indemnify the city, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the city for:
 - (1) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the city as an inducement to the granting of the permit.
 - (2) Any claims, suits, actions, damages or cause of actions for any personal injury, loss of life or damages to personal or real property sustained by reason of, result of, or by presence of the applicant on public property by applicant's agents, employees, invitee and/or any other persons.
- (b) At least seven days prior to the first day of any special event, the applicant shall furnish to the special events coordinator proof of liability insurance protection, in an amount of not less than \$1,000,000.00 per person for bodily injury or death, \$2,000,000.00 per occurrence for bodily injury or death and \$500,000.00 per occurrence for property damage, naming the city as "additional insured".
- (c) If alcoholic beverages are to be dispensed, served, sold or distributed at an outdoor event, the applicant(s) shall in addition provide liquor liability insurance in the amount of \$500,000.00 which shall name the city as additional insured.

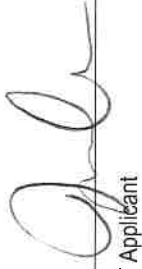
(d) Nothing in this section shall be construed to effect in any way the city's rights, privileges and immunities as set forth in F.S. § 768.28.

(Ord. No. 10-34, I(Exh. 1), 12-9-2010)

The applicant(s) agrees to hold harmless and indemnify the City of Palatka, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the City of Palatka for:

- 1.) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the City of Palatka as an inducement to the granting of the permit.
- 2.) Any claims, suits, actions, damages, or cause of actions for any personal injury, loss of life, or damages to personal or real property sustained by reason of, result of, or by presence of the applicant(s) on public property by applicant's agents, employees, invitee, and/or any other persons.

CERTIFICATION: I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS UNDER WHICH THE CITY OF PALATKA HAS GRANTED PERMISSION FOR USE OF THE AREA DEFINED ON PAGE ONE OF THIS APPLICATION FOR THE PURPOSE STATED HEREIN, AND AGREE TO BE BOUND BY SAME.


Signature of Applicant

4/25/24
Date

State of _____ County of _____

The foregoing application is acknowledged before me this _____ day of _____, 20____, by _____, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

Signature of Notary Public, State of _____

APPLICATION APPROVED

Special Events Coordinator

Date

Chief of Police

Date

Special Events Vendor Requirements

1. A 12 foot clear area must be maintained in front of each vendor site. This clear area will allow for the passage of emergency response vehicles. **Assure there is at least a 12 foot clearance for emergency vehicles to be able to pass. All streets must remain open at all times. Make sure an apparatus can have a straight path and not have to zig zag around tents. Barricades can be used to close traffic, but no permanent blockages such as tents, vehicles, concession trailers, pools, etc.**
2. Temporary vendor tents and/or canopies of 200 square feet or less and without food preparation are exempt from fire retardant requirements. Tent stakes, guide ropes, etc. will be clearly marked with a visible warning, i.e. flag, barricade tape, or protective cap. **Protect from injuries by making sure there is some highly visible tape or protection cover over tent stakes.**
3. Temporary electrical cords and hoses will not cross any street and where crossing sidewalks, will be protected and pose no trip hazard. All electric will be GFIC protected. NFPA 70. **Make sure all cord connections are off the ground and protected by GFIC. If they have a cord or hose crossing a sidewalk, they need to tape it down or cover with a carpet to prevent trip hazards. If possible, run the cord overhead.**
4. A 44" accessible clear path maintained on all city sidewalks. FBC Ch. 11. **Sometimes vendors pile boxes behind their tent. Make sure the public has at least a 44" clear path on the sidewalks.**
5. Generators will be located to the rear of a vendor space, have a fire extinguisher, and be sound deadened. **Make sure the generator has a muffler and well away from public and combustibles. Must have extinguisher. Make sure the gas can is stored in a safe place away from an ignition source.**

Food Vendors

1. All food vendors must have a minimum of a 2A-10BC fire extinguisher currently certified and tagged by a licensed extinguisher company (Tag showing inspection within 1 year of event date). **Same as a regular inspection tag check.**
2. Vendors deep frying, in addition to the ABC extinguisher, must also have a K-Class extinguisher currently certified and tagged by a licensed extinguisher company. **In addition to the ABC, they must have a K class. No K, no frying.**
3. Temporary vendor tents or canopies used for cooking or assembly must be fire retardant certified in accordance with NFPA 101, Sec. 10.3.1. **Check fire retardant label on the tent and on the side curtains.**
4. Concession trailers that are cooking food that produces grease laden vapors will also be required to have a hood and suppression system installed in accordance with NAPA 96. **If they want to cook meats inside a concession trailer, they must have a hood and suppression system. No exceptions.**
5. The Department of Business and Professional Regulation will inspect all vendors prior to opening for business. Event staff will coordinate the overall inspection time.

Exceptions:

- a. Non-profit organizations. The vendor must have a State of Florida Tax Exemptions Certificate, issued in the name of the vendor on site.
- b. Vendors selling food items not prepared on site, i.e. pre-packaged. **The exceptions a. and b. are only for state inspectors. All vendors must comply with the city's special event requirements.**

Vendor RV Camping

1. Temporary camping with motor homes, 5th wheels, and travel trailers is permitted in coordination with the event staff. No tent camping is allowed.
2. Under NO circumstances will any gray or black water be dumped, except into a proper disposal facility (At this time, the City of Palatka does not have a disposal facility within the city). Unauthorized dumping will be met with stiff penalties and expulsion from the event.
3. Parking of RV campers will insure that no driveway, street, or parking lot is blocked or obstructing traffic.
4. Campers will be locked when not occupied.
5. Permission to connect to utilities will only be authorized by event staff.
6. A placard issued by the event staff will identify vendor RVs.

City of Palatka
Indemnification & Hold Harmless Agreement

The BUSINESS and/or INDIVIDUAL agrees to indemnify and hold the City and its officers, agents, and employees harmless from any and all liability, damages, actions, claims, demands, expenses, judgments, fees and costs of whatever kind or character, arising from, by reason of in connection with the use of the facilities described herein. It is the intention of the BUSINESS and/or INDIVIDUAL that the CITY and its officers, agents, and employees shall not be liable or in any way responsible for injury, damage, liability, loss or expense resulting to the user and those it brings onto the premises due to accidents, mishaps, misconduct, negligence or injuries either in person or property.

The BUSINESS and/or INDIVIDUAL expressly assume full responsibility for any and all damages or injuries which may result to any person or property by reason of or in connection with the use of facilities pursuant to this agreement, and agrees to pay the CITY for all damages caused to the facilities resulting from the user's activities hereunder.

The BUSINESS and/or INDIVIDUAL represents that its activities pursuant to this agreement will be supervised by adequately trained personnel, and that user will observe, and cause the participants in the activity to observe, all safety rules for the facility and the activity. The BUSINESS and/or INDIVIDUAL acknowledge that the CITY has no duty to and will not provide supervision during the activity.

 River Front Park
Signature of Applicant Name of Facility being used

Jessica Cruz 7/4/2024
Print Name of Applicant Date of Use

State of _____ County of _____

The foregoing application is acknowledged before me this _____ day of _____, 20____, by _____, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

Signature of Notary Public, State of _____

ADOPT RESOLUTION 2024-R-125 granting a special event permit to the Community Affairs Department for the Tacos and Tequila Riverfront Social to be held on June 14, 2024

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Community Affairs department is requesting road closures of Memorial Parkway from Reid St. to St. Johns Ave and amplified music from 6pm to 10pm.

BACKGROUND

Community Social Event including music and food.

PROJECT ANALYSIS

The special event team met on 06/03/2024 and agreed upon request. The special event team is presenting this request to the commission for approval.

Staff Recommendation

Adopt resolution

ATTACHMENTS

1.	tacos
2.	2024-R-125



Date Received: _____
Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Courtney James
Address: 1900 Nepolian st Email: CJames@Palatka-fl.gov
Palatka, FL 32177 Phone: 386-916-5916
2. Secondary Contact: Jessica Cruz
Address: 1900 Nepolian st Email: Jcruz@Palatka-fl.gov
Palatka, FL 32177 Phone: 386-312-0948
3. Event Sponsor/Organization: City of Palatka

Attach a certificate of Tax Exemption if applicable.

4. Name of Event: Tacos and Tequila
5. Description of Event (event activities, such as concerts, street dances, races, contests/competitions, regattas, arts/crafts displays, still motion picture production, etc.):

music
food truck
roof top access

6. Event Location (911 Address): St. Johns River Center
7. Road Closures: ex. St. Johns Avenue from First Street to Second Street
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____
from _____ to _____

8. Onsite representatives during the event:

Name: Courtney James Cell Phone: 386-916-5916
Name: Jessica Cruz Cell Phone: 386-213-0948

9. Please fill in below for each day within the event.

Date(s) of Event: _____ Hours: _____ Amplified Sound: _____ Alcohol: _____ Attendance: _____

Setup:

6/14/24 3:00pm to 5:00pm _____ to _____

Event:

6/14/24 6:00pm to 10:00pm 6:00pm to 10:00pm _____
6/21/24 6:00pm to 10:00pm 6:00pm to 10:00pm _____
6/28/24 6:00pm to 10:00pm 6:00pm to 10:00pm _____
____ to _____ to _____ _____
____ to _____ to _____ _____
____ to _____ to _____ _____
____ to _____ to _____ _____

Breakdown:

6/14/24 10:00pm to 10:30pm _____ to _____
6/21/24 10:00pm to 10:30pm _____
6/28/24 _____

10. Basis of estimated peak attendance (i.e. tickets sold, historical attendance, etc.)

11. Number and type of auxiliary vehicles/ equipment:

0 Watercraft 0 Aircraft 0 Utility Vehicles/Golf Carts _____ Other: _____

12. Any special effects or pyrotechnics (i.e. explosives, hazardous materials, discharging weapons, incendiary devices)? If yes, please describe and list contractor contact information.

None

Include date and time:

____ to _____ to _____

13. Will transport vehicles be utilized? If so, please describe.

No

14. Number of staff/ volunteer: _____ Uniform identification: _____

REQUIRED ATTACHMENTS

☒ Site Plan (see checklist)

Parking
Number and location of food vendors
Number and location of arts and craft vendors, concessions and/or sponsor/promoter(s) stands
Street Closures/Barricades/Detours
Garbage Containers
Parade/Marching Route
Event Headquarters
Number and location of temporary signs/banners
Sound system(s) location
Location of temporary structures, fences, grandstands, bandstands, judges stands, bleachers, hospitality tents, booths, etc.
Main emergency vehicle access to site
Location of security and emergency vehicle parking on site
Carnival location (if any)
Number/location of portable toilets

- ☐ Tentative Schedule of Events
☐ 501(C) (3) Certificate of Exemption # _____
☐ Nonprofit articles of incorporation, charter and mission statement
☐ Consent letter (event property): property owners on which special event location is held if not city owned
☐ Fire resistive rating certificates (tents, fabrics, etc.)
☐ Example of special event vendor permits provided
☐ Special event certificate of insurance- city as "additional insured" (if carnival, aircraft or watercraft rides are planned, need certificates from those vendors)

List certificates required: _____

- ☐ Alcohol liability certificate of insurance- city as "additional insured"
☐ Alcohol license (copy)
☐ Signed Conditions and Agreement Form

SPECIAL EVENTS FEES

All Special Event Application submittals must include deposit fee before dates can be secured. Submission of a Special Event Application **does not** guarantee authorization for the event in question. Each application will require review by the Special Event Review Committee, where specific requirements, conditions and/or modifications, and additional fees (security, waste, etc.) may be applied.

15. ARTICLE IV SPECIAL EVENT ORDINANCE: FEES

Any private entity/ business(es) who are holding a function that impacts neighboring businesses/residents within the City limits and/or requires city services.

- ☐ **CLASS A:** \$300.00 per day (attendance: 1,001 and up per day) **Permit Filing Deadline: 60 days prior to event**
☐ **CLASS B:** \$100.00 per day (attendance: 101 - 1,000 per day) **Permit Filing Deadline: 60 days prior to event**
☒ **CLASS C:** \$50.00 per day (attendance: 1- 100 per day with limited impact on traffic and parking- events such as Weddings, Fishing tournaments with less than 40 boats, etc.) **Permit Filing Deadline: 30 days prior to event**

Arrangements for police services are **REQUIRED** for fishing tournaments with 70 boats or more. Fishing Tournaments and other large event organizers are required to arrange for auxiliary vehicle/trailer parking per accompanying guidelines.

THIS FORM IS INTENDED FOR RESERVATION PURPOSES ONLY AND DOES NOT CONSTITUTE PERMISSION FOR USES DISALLOWED UNDER PALATKA'S MUNICIPAL CODE. PERMISSION GRANTED FOR USE OF PUBLIC PROPERTY COVERS MUNICIPAL PARK AREAS AND OTHER AREAS WITHIN THE CITY LIMITS. IT **DOES NOT** INCLUDE PERMISSION TO CLOSE PUBLIC STREETS OR HINDER PRIVATE PROPERTY. **Organizers are required** to contact the City of Palatka Cultural Resources Department office at 386-326-2704 for pre-planning purposes. ORGANIZERS/APPLICANTS WILL BE NOTIFIED WITHIN 30 DAYS OF ANY COMMENTS THEY MAY HAVE PERTAINING TO THIS EVENT'S ANTICIPATED IMPACT WITHIN THE CITY LIMITS.

Acceptance of your application should in no way be construed as final approval or confirmation of your request.

Sec. 50-145. Any person or organization granted permission shall be bound by all park/city rules and regulations and all applicable ordinances as fully as though the same were inserted in this document, except for such rules and regulations as may be waived by such document or the City Commission.

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(d) Nothing in this section shall be construed to effect in any way the city's rights, privileges and immunities as set forth in F.S. § 768.28.

(Ord. No. 10-34, I(Exh. 1), 12-9-2010)

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CERTIFICATION: I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS UNDER WHICH THE CITY OF PALATKA HAS GRANTED PERMISSION FOR USE OF THE AREA DEFINED ON PAGE ONE OF THIS APPLICATION FOR THE PURPOSE STATED HEREIN, AND AGREE TO BE BOUND BY SAME.

Signature of Applicant

Date

State of _____ County of _____

The foregoing application is acknowledged before me this _____ day of _____, 20____, by _____, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

Signature of Notary Public, State of _____

APPLICATION APPROVED

Special Events Coordinator

Date

Chief of Police

Date

Special Events Vendor Requirements

1. A 12 foot clear area must be maintained in front of each vendor site. This clear area will allow for the passage of emergency response vehicles. Assure there is at least a 12 foot clearance for emergency vehicles to be able to pass. All streets must remain open at all times. Make sure an apparatus can have a straight path and not have to zig zag around tents. Barricades can be used to close traffic, but no permanent blockages such as tents, vehicles, concession trailers, pools, etc.
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4. A 44" accessible clear path maintained on all city sidewalks. FBC Ch. 11. Sometimes vendors pile boxes behind their tent. Make sure the public has at least a 44" clear path on the sidewalks.
5. Generators will be located to the rear of a vendor space, have a fire extinguisher, and be sound deadened. Make sure the generator has a muffler and well away from public and combustibles. Must have extinguisher. Make sure the gas can is stored in a safe place away from an ignition source.

Food Vendors

1. All food vendors must have a minimum of a 2A-10BC fire extinguisher currently certified and tagged by a licensed extinguisher company (Tag showing inspection within 1 year of event date). Same as a regular inspection tag check.
2. Vendors deep frying, in addition to the ABC extinguisher, must also have a K-Class extinguisher currently certified and tagged by a licensed extinguisher company. In addition to the ABC, they must have a K class. No K, no frying.
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5. The Department of Business and Professional Regulation will inspect all vendors prior to opening for business. Event staff will coordinate the overall inspection time.

Exceptions:

- a. Non-profit organizations. The vendor must have a State of Florida Tax Exemptions Certificate, issued in the name of the vendor on site.
- b. Vendors selling food items not prepared on site, i.e. pre-packaged. The exceptions a. and b. are only for state inspectors. All vendors must comply with the city's special event requirements.

Vendor RV Camping

1. Temporary camping with motor homes, 5th wheels, and travel trailers is permitted in coordination with the event staff. No tent camping is allowed.
2. Under NO circumstances will any gray or black water be dumped, except into a proper disposal facility (At this time, the City of Palatka does not have a disposal facility within the city). Unauthorized dumping will be met with stiff penalties and expulsion from the event.
3. Parking of RV campers will insure that no driveway, street, or parking lot is blocked or obstructing traffic.
4. Campers will be locked when not occupied.
5. Permission to connect to utilities will only be authorized by event staff.
6. A placard issued by the event staff will identify vendor RVs.

City of Palatka
Indemnification & Hold Harmless Agreement

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The BUSINESS and/or INDIVIDUAL expressly assume full responsibility for any and all damages or injuries which may result to any person or property by reason of or in connection with the use of facilities pursuant to this agreement, and agrees to pay the CITY for all damages caused to the facilities resulting from the user's activities hereunder.

The BUSINESS and/or INDIVIDUAL represents that its activities pursuant to this agreement will be supervised by adequately trained personnel, and that user will observe, and cause the participants in the activity to observe, all safety rules for the facility and the activity. The BUSINESS and/or INDIVIDUAL acknowledge that the CITY has no duty to and will not provide supervision during the activity.

Signature of Applicant _____

Name of Facility being used

Print Name of Applicant _____

Date of Use

State of _____ County of _____

The foregoing application is acknowledged before me this _____ day of _____, 20____, by _____, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

Signature of Notary Public, State of _____

RESOLUTION NO. 2024-R-125

**A RESOLUTION OF THE CITY OF PALATKA, FLORIDA,
GRANTING A SPECIAL EVENTS PERMIT COMMUNITY
AFFAIRS DEPARTMENT FOR TACOS AND TEQUILA
EVENT; SETTING FORTH THE PROVISIONS OF THE
PERMIT; AND GRANTING PERMISSION FOR ROAD
CLOSURES; AND PROVIDING FOR SCRIVENER'S
ERRORS**

WHEREAS, the Community Affairs Department has made an application to the City of Palatka for a special event permit for Tacos and Tequila.

WHEREAS, the City of Palatka's Special Events Committee has met to review the submitted application to assess any additional services necessary for the Special event to provide public safety and/or assistance for the function; and

WHEREAS, the Palatka City Commission finds that the approval of the Special Events Permit, as stipulated and described herein, is in the best interest of the event organizers, the City of Palatka and its citizens.

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

Section 1: That Special Events Permit for the Tacos and Tequila event is hereby granted to Community Affairs Department with the following provisions and stipulations:

- a.** A Class "A" Special Events Permit is hereby granted for the event to be held on June 19th during the hours provided in the application.
- b.** Road closures of Memorial Parkway from Reid Street to St. Johns Ave on the date and time as noted on the Permit Application.

Section 2: The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which do not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 13th day of June 2024.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY

ADOPT RESOLUTION 2024-R-126 awarding Zabatt Power Systems for generators for the Airport quotes under a piggyback agreement with the Sourcewell Contract for a total not to exceed amount of \$166,915.43 (100% FDOT funded through contract FM445880-2)

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

AWARDING ZABATT POWER SYSTEMS UNDER A PIGGYBACK AGREEMENT for Zabatt to provide two new generators (Terminal Building and Fuel Farm) and relocation of the existing Terminal Generator over to Building W4. Terminal Generator in the amount of \$47,660.59. Fuel Farm Generator in the amount of \$66,773.41. Building W4 Generator in the amount of \$52,481.43. The total contract amount to Zabatt for this scope of work would be \$166,915.43 based on the three attached quotes.

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

Adopt Resolution.

ATTACHMENTS

1.	2024-R-126 Zabott Piggyback Generator Quote
2.	Zabatt Quotes - Airport Generators 053024

RESOLUTION NO. 2024-R-126

**A RESOLUTION OF THE CITY COMMISSION OF THE
CITY OF PALATKA, AWARDED ZABATT POWER
SYSTEMS UNDER A PIGGYBACK AGREEMENT WITH
THE SOURCEWELL CONTRACT FOR A TOTAL NOT TO
EXCEED \$166,915.43; AND PROVIDING FOR
SCRIVENER'S ERRORS**

WHEREAS, the procurement of services by the City of Palatka (City) from a provider utilizing prices offered to another government agency secured through a competitive bid is in compliance with the City's procurement policy; and

WHEREAS, Zabatt Power Systems produced a quote for this work that totaled \$166,915.43 for scope of work based on rates provided under piggyback Sourcewell contract; and

WHEREAS, the Palatka City Commission deems it reasonable and in the best interest of the city to authorize the execution of a piggyback contract with Zabatt Power Systems in an amount not to exceed \$166,915.43 for generators to support the Terminal, Fuel Farm and Airport Building W4 ; and

NOW THEREFORE, be it resolved by the City Commission of the City of Palatka, Florida:

1. Staff is authorized to execute a contract for generators at the Palatka Airport outlined in a piggyback agreement utilizing the Sourcewell Contract; and
2. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which do not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk

PASSED by the City Commission of the City of Palatka, Florida, this 13th day of June 2023.

CITY OF PALATKA

By: Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY

Date: May 30, 2024**Salesman:** Jeff Burke - ZPS**Customer:** City of Palatka**Project Name:** Palatka AirPort**Quote #:** SO151711 Rev: 3**Quote expires 15 days from issue date***CBC1257077****EC13013144****WE ARE PLEASED TO OFFER THE FOLLOWING PROPOSAL FOR YOUR PROJECT****Quantity 1 - Gillette Industrial generator, consisting of the following features and accessories:**

SP-620-1-1N2
Stationary Emergency-Standby rated
58kW Rating
120/240 VAC Single phase, 60Hz
Natural Gas
Permanent Magnet Excitation
Level 2 Sound Attenuated Aluminum Enclosure
- 180MPH wind rating
Deepsea 7420MKII Control Panel
250 amp 80% rated thermal magnetic MLCB, (w/ std factory lugs)
10 Amp Battery Charger
Battery, battery rack & cables
Coolant Heater
Pad type isolators, loose
Flex Fuel Line
Std set of 3 Manuals
UL2200
EPA Certified

INSTALLATION - SCOPE OF WORK

Supply and Install a 58KW Generator. Existing Gen connections and Concrete Pad to be used. Extend wiring as needed.

All work to be completed during normal business hours: Monday – Friday 8am – 5pm. *Any alterations or deviations from the above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate; including and not limited to authority having jurisdictions changes and unforeseen violations.

EXCLUSIONS

Engineering or utility company fees. Anything outside scope of work. Surveys not included and may be required by municipality for permitting.

MISCELLANEOUS

On-Site Start Up and Testing
2 Hour Resistive Load Bank Test (Performed Onsite)
Gaseous units are NOT field convertible per EPA requirements
FOB Origin, full freight allowed to first destination

WARRANTY

Generator: Standard 2 Year Warranty (from date of performing start up)

THE FOLLOWING IS NOT INCLUDED

Fuel / LP Tank / Plumbing / Meter / Regulator
Service & Maintenance Agreement
Formal Training
Distribution panel and circuit breakers
Not AHCA Compliant

PRICE

\$47,660.59 Plus Applicable Sales Tax

Built in discount of 2.5% has been applied to quote for payments that are remitted as cash, check, EFT or wire transfer.

8 - 10 weeks Estimated Lead Time*

*Does not include transit time. Lead time is estimated and subject to change.

CHANGES, CANCELLATIONS & RETURNS

Any order or contract may be cancelled by the customer only upon the payment of reasonable charges and expenses incurred by Zabatt on or before the date of receipt by Zabatt of said notice of cancellation. Such reasonable charges and expenses may include, but are not limited to, any cancellation charges incurred by Zabatt for the cancellation and/or any liabilities for orders or commitments for materials or services previously ordered by Zabatt in connection with the cancelled customer order or contract. No material or product may be cancelled or returned for credit without first obtaining the written approval of, and at the sole discretion of, Zabatt. All shipping costs on returned material must be pre-paid by the customer. Accepted returns are subject to the charges, terms and requirements notified in writing to the buyer (which may include, with no limitations or exceptions, a 15% restocking fee).

DELIVERY, SHIPMENTS, & CLAIMS (to include Warranty)

All charges for work performed during the warranty period are the responsibility of the customer until approved by the appropriate warranty authority. Warranties are subject to the manufacturer's guidelines. Even those warranty claims which are approved may not include 100% of the repairs or parts; the customer is responsible for charges excluded from warranty. Contingency payment arrangements must be made prior to any warranty work being performed. Batteries, oil, coolant, filters and adjustments are not covered as part of warranty repairs and will be billed to the customer at appropriate rates.

PRICE & MINIMUM BILLING

Price shall be in accordance with rates currently in effect at the time the quote is received and shall expire on the date described in said quote. All quotes for services, parts, equipment, and labor will be issued in writing and have a system generated quote number. Verbal quotes are not valid and should not be accepted. A signed copy of the quote must on file before any work can be performed. Signature on said quote shall serve as the customer's acceptance Zabatt's billing guidelines and rates. Labor prices on quotes are good for a period of (30) thirty days from the date of issue unless otherwise specified. Parts and equipment prices are subject to change and billed at the current price at the time of purchase unless otherwise specified. All regular service calls and emergency calls within normal hours will be billed for a minimum of one hour of labor and ten miles of travel. All emergency after-hour calls will be billed for a minimum of four hours labor and ten miles of travel.

CREDIT & PAYMENT TERMS

Commercial customers who have not established a credit account with Zabatt must make payment arrangements before goods are delivered or a technician is dispatched. No credit terms will be extended to end-users. We cannot accept payment on site but must have a signed credit card authorization on file in order to perform any service work on new accounts. No work will be performed for, or product delivered to, customers who are on credit hold. This hold includes any emergency repairs and warranty work that may be required. Account must be paid in full or alternate means of payment must be coordinated and approved before work is performed or product is delivered. Service Rate Definitions and Conditions are available as a separate document.

AGREEMENT

This agreement consists of, and is limited to, a qualified technician performing scheduled maintenance in accordance with the manufacturer's recommendations. Zabatt, Inc will not be held liable for damages to the equipment or property as a result of equipment failure caused by any of, but not limited to, the following circumstances: improper or unauthorized operation; normal wear and tear or damage due to overloading; vandalism, theft or acts of a third party; acts of nature; failure to perform services due to hazardous conditions and other causes beyond the control of Zabatt Inc.

Signature and acceptance of this quotation agreement to comply with Zabatt's terms and conditions as attached**Customer:** City of Palatka**Quote:** SO151711 / **Date Issued:** May 3, 2024

Signature of Zabatt Representative
Jeff Burke - ZPS
jeff.burke@zabatt.com

Date

City of Palatka
Authorized Signature

Printed Name

Date

PO Reference Number

Date: May 30, 2024
Salesman: Jeff Burke - ZPS
Customer: City of Palatka
Project Name: Palatka Air Port Fuel Farm
Quote #: SO137747 Rev: 1
**Quote expires 15 days from issue date*

CBC1257077
EC13013144

WE ARE PLEASED TO OFFER THE FOLLOWING PROPOSAL FOR YOUR PROJECT

Quantity 1 - Gillette Industrial generator, consisting of the following features and accessories:

SP-410-1-1N2
Stationary Emergency-Standby rated
40kW Rating
120/240 VAC Single phase, 60Hz
Natural Gas
Permanent Magnet Excitation
Level 2 Sound Attenuated Aluminum Enclosure
- 180MPH wind rating
Deepsea 7420MKII Control Panel
150 amp 80% rated thermal magnetic MLCB, (w/ std factory lugs)
10 Amp Battery Charger
Battery, battery rack & cables
Coolant Heater
Pad type isolators, loose
Flex Fuel Line
Std set of 3 Manuals
UL2200
EPA Certified

Quantity 1- Automatic Transfer Switch

ASCO 300 Series
Rated at 150 Amp
240 Volt, Single Phase, 2 Pole
Non-Service Entrance Rated
Auxiliary contacts
Signal before transfer
Programmable exerciser
Strip heater
NEMA 3R Enclosure

INSTALLATION - SCOPE OF WORK

Supply and Install a 40KW Generator, 150A 120/240v Nema 3r ATS, conduit and wires as needed for feeders and controls. Installation of new concrete pad. ATS to be mounted on a unistrut frame beside the existing service.

All work to be completed during normal business hours: Monday – Friday 8am – 5pm. *Any alterations or deviations from the above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate; including and not limited to authority having jurisdictions changes and unforeseen violations.

EXCLUSIONS

Engineering or utility company fees. Anything outside scope of work. Surveys not included and may be required by municipality for permitting.

MISCELLANEOUS

On-Site Start Up and Testing
2 Hour Resistive Load Bank Test (Performed Onsite)
Gaseous units are NOT field convertible per EPA requirements
FOB Origin, full freight allowed to first destination

WARRANTY

Generator: Standard 2 Year Warranty (from date of performing start up)
ATS: Standard 18 Month Warranty (from date of shipment from factory)

THE FOLLOWING IS NOT INCLUDED

Fuel / LP Tank / Plumbing / Meter / Regulator
Service & Maintenance Agreement
Formal Training
Distribution panel and circuit breakers
Not AHCA Compliant

PRICE

\$66,773.41 Plus Applicable Sales Tax

Built in discount of 2.5% has been applied to quote for payments that are remitted as cash, check, EFT or wire transfer.

10 - 12 Estimated Lead Time*

*Does not include transit time. Lead time is estimated and subject to change.

CHANGES, CANCELLATIONS & RETURNS

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DELIVERY, SHIPMENTS, & CLAIMS (to include Warranty)

All charges for work performed during the warranty period are the responsibility of the customer until approved by the appropriate warranty authority. Warranties are subject to the manufacturer's guidelines. Even those warranty claims which are approved may not include 100% of the repairs or parts; the customer is responsible for charges excluded from warranty. Contingency payment arrangements must be made prior to any warranty work being performed. Batteries, oil, coolant, filters and adjustments are not covered as part of warranty repairs and will be billed to the customer at appropriate rates.

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CREDIT & PAYMENT TERMS

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Signature and acceptance of this quotation agreement to comply with Zabatt's terms and conditions as attached**Customer:** City of Palatka**Quote:** SO137747 / **Date Issued:** May 29, 2024

Signature of Zabatt Representative
Jeff Burke - ZPS
jeff.burke@zabatt.com

Date

City of Palatka
Authorized Signature

Printed Name

Date

PO Reference Number

Date: May 30, 2024**Salesman:** Jeff Burke - ZPS**Customer:** City of Palatka**Project Name:** Palatka AirPort second building generator relocation**Quote #:** SO154413 Rev: 1**Quote expires 15 days from issue date***CBC1257077****EC13013144****WE ARE PLEASED TO OFFER THE FOLLOWING PROPOSAL FOR YOUR PROJECT****Quantity 1 - Automatic Transfer Switch**

Thomson TS870 Series
Rated at 400 Amp
240 Volt, Single Phase, 2 Pole
Service Entrance Rated
Shunt trip
Auxiliary contacts
Signal before transfer
Programmable exerciser
Strip heater
NEMA 3R Enclosure

INSTALLATION - SCOPE OF WORK

Relocate existing 60KW generator, supply and install a 400A 120/240v Nema 3R Service Rated ATS. Conduit and wire as needed for feeders and controls. New concrete pad. New ATS to be mounted next to Utility Meter. Price includes natural gas connection up to 25'.

All work to be completed during normal business hours: Monday – Friday 8am – 5pm. *Any alterations or deviations from the above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate; including and not limited to authority having jurisdictions changes and unforeseen violations..

EXCLUSIONS

Engineering or utility company fees. Anything outside scope of work. Surveys not included and may be required by municipality for permitting.

WARRANTY

Standard 18 Month Warranty (from date of shipment from factory)

MISCELLANEOUS

FOB Origin, full freight allowed to first destination
Function Test

PRICE**\$52,481.43 Plus Applicable Sales Tax**

Built in discount of 2.5% has been applied to quote for payments that are remitted as cash, check, EFT or wire transfer.

6 - 8 Estimated Lead Time*

*Does not include transit time. Lead time is estimated and subject to change.

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Signature and acceptance of this quotation agreement to comply with Zabatt's terms and conditions as attached**Customer:** City of Palatka**Quote:** SO154413 / **Date Issued:** May 30, 2024

Signature of Zabatt Representative
Jeff Burke - ZPS
jeff.burke@zabatt.com

Date

City of Palatka
Authorized Signature

Printed Name

Date

PO Reference Number

ADOPT RESOLUTION 2024-R-129 granting a special event permit to Big Homie Inc. for Family, Friendly, Funday on July 13, 20, 27, and August 3, 2024

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Big Homes Inc is requesting road closures of 14th st from Diana Dr to Crill ave. And requesting 2 PPD officers.

BACKGROUND

Community event including vendors, crafts, and basketball

PROJECT ANALYSIS

The special event team met on 06/03/2024 and agreed upon request but considering moving to another location due to parking and over use/impact of the same park/neighborhood. If the event coordinator insists on having this event at this location, we recommend he be responsible for the restrooms and 3 police officers. The special event team is presenting this request to the commission for approval.

Staff Recommendation

Adopt Resolution

ATTACHMENTS

1.	2024-R-129
2.	special event application

RESOLUTION NO. 2024-R-129

**A RESOLUTION OF THE CITY OF PALATKA, FLORIDA,
GRANTING A SPECIAL EVENTS PERMIT TO BIG
HOMIES INC. FOR FAMILY, FRIENDLY, FUNDAY;
SETTING FORTH THE PROVISIONS OF THE PERMIT;
AND GRANTING PERMISSION FOR ROAD CLOSURES;
AND PROVIDING FOR SCRIVENER’S ERRORS**

WHEREAS, Big Homies Inc. has made an application to the City of Palatka for a special event permit for Family, Friendly, Funday.

WHEREAS, the City of Palatka’s Special Events Committee has met to review the submitted application to assess any additional services necessary for the Special event to provide public safety and/or assistance for the function; and

WHEREAS, the Palatka City Commission finds that the approval of the Special Events Permit, as stipulated and described herein, is in the best interest of the event organizers, the City of Palatka and its citizens.

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

- Section 1:** That Special Events Permit for Family, Friendly, Funday is hereby granted to Bid Homies Inc. with the following provisions and stipulations:
- a.** A Class “B” Special Events Permit is hereby granted for the event to be held on the following dates: 07/13/2024, 07/20/2024, 07/27/2024 and 08/03/2024 during the hours provided on the application.
 - b.** Road closures of 14th St from Diana Dr. to Crill Ave. on the date and time as noted on the Permit Application.

Section 2: The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 13th day of June 2024.

CITY OF PALATKA, FLORIDA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY



Date Received: _____

Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Big Homeie INC Keith Williams
Address: 2803 Catherine St Email: Keith.WILL@ymail.com

Phone: _____

2. Secondary Contact: _____

Email: _____

Address: _____ Phone: _____

3. Event Sponsor/Organization: Big Homeie INC

Attach a certificate of Tax Exemption if applicable.

4. Name of Event: Family, Friendly, Fun Day
5. Description of Event (event activities, such as concerts, street dances, races, contests/competitions, regattas, arts/crafts displays, still motion picture production, etc.):

vendors, crafts and Basketball

6. Event Location (911 Address): Hank Bryan Park 450 S 14th St

7. Road Closures: ex. St. Johns Avenue from First Street to Second Street
14th St from Paving Dr to Crill Ave

_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____
_____	from	_____	to	_____

8. Onsite representatives during the event:

Name: Keith Williams

Cell Phone: 386-546 4284

Name: George Williams

Cell Phone: 386-600-9164

9. Please fill in below for each day within the event.

Date(s) of Event: Hours: Amplified Sound: Alcohol: Attendance

Setup:

 / / : : to : : to : :

Event:

7/13/24 : : to : : to : :

7/20/24 : : to : : to : :

7/27/24 : : to : : to : :

8/3/24 : : to : : to : :

 / / : : to : : to : :

 / / : : to : : to : :

 / / : : to : : to : :

Breakdown:

 / / : : to : : to : :

10. Basis of estimated peak attendance (i.e. tickets sold, historical attendance, etc.)

300 ppl

11. Number and type of auxiliary vehicles/ equipment:

X Watercraft X Aircraft X Utility Vehicles/Golf Carts X Other:

12. Any special effects or pyrotechnics (i.e. explosives, hazardous materials, discharging weapons, incendiary devices)? If yes, please describe and list contractor contact information.

X

Include date and time:

X / / : : to : :

13. Will transport vehicles be utilized? If so, please describe.

14. Number of staff/ volunteer: Uniform identification:

REQUIRED ATTACHMENTS

- ☒ Site Plan (see checklist)
- ☐ Parking
- ☐ Number and location of food vendors
- ☐ Number and location of arts and craft vendors, concessions and/or sponsor/promoter(s) stands
- ☐ Street Closures/Barricades/Detours
- ☐ Garbage Containers
- ☐ Parade/Marching Route
- ☐ Event Headquarters
- ☐ Number and location of temporary signs/banners
- ☐ Sound system(s) location
- ☐ Location of temporary structures, fences, grandstands, bandstands, judges stands, bleachers, hospitality tents, booths, etc.
- ☐ Main emergency vehicle access to site
- ☐ Location of security and emergency vehicle parking on site
- ☐ Carnival location (if any)
- ☐ Number/location of portable toilets

- ☐ Tentative Schedule of Events
- ☒ 501(C) (3) Certificate of Exemption # _____
- ☐ Nonprofit articles of incorporation, charter and mission statement
- ☐ Consent letter (event property): property owners on which special event location is held if not city owned
- ☐ Fire resistive rating certificates (tents, fabrics, etc.)
- ☐ Example of special event vendor permits provided
- ☐ Special event certificate of insurance- city as "additional insured" (if carnival, aircraft or watercraft rides are planned, need certificates from those vendors)
- List certificates required: _____
- ☐ Alcohol liability certificate of insurance- city as "additional insured"
- ☐ Alcohol license (copy)
- ☐ Signed Conditions and Agreement Form

SPECIAL EVENTS FEES

All Special Event Application submittals must include deposit fee before dates can be secured. Submission of a Special Event Application **does not** guarantee authorization for the event in question. Each application will require review by the Special Event Review Committee, where specific requirements, conditions and/or modifications, and additional fees (security, waste, etc.) may be applied.

15. ARTICLE IV SPECIAL EVENT ORDINANCE: FEES

Any private entity/ business(es) who are holding a function that impacts neighboring businesses/residents within the City limits and/or requires city services.

- ☐ **CLASS A:** \$300.00 per day (attendance: 1,001 and up per day) **Permit Filing Deadline: 60 days prior to event**
- ☒ **CLASS B:** \$100.00 per day (attendance: 101 - 1,000 per day) **Permit Filing Deadline: 60 days prior to event**
- ☐ **CLASS C:** \$50.00 per day (attendance: 1- 100 per day with limited impact on traffic and parking- events such as Weddings, Fishing tournaments with less than 40 boats, etc.) **Permit Filing Deadline: 30 days prior to event**

Arrangements for police services are **REQUIRED** for fishing tournaments with 70 boats or more. Fishing Tournaments and other large event organizers are required to arrange for auxiliary vehicle/trailer parking per accompanying guidelines.

THIS FORM IS INTENDED FOR RESERVATION PURPOSES ONLY AND DOES NOT CONSTITUTE PERMISSION FOR USES DISALLOWED UNDER PALATKA'S MUNICIPAL CODE. PERMISSION GRANTED FOR USE OF PUBLIC PROPERTY COVERS MUNICIPAL PARK AREAS AND OTHER AREAS WITHIN THE CITY LIMITS. IT **DOES NOT** INCLUDE PERMISSION TO CLOSE PUBLIC STREETS OR HINDER PRIVATE PROPERTY. **Organizers are required** to contact the City of Palatka Cultural Resources Department office at 386-326-2704 for pre-planning purposes. ORGANIZERS/APPLICANTS WILL BE NOTIFIED WITHIN 30 DAYS OF ANY COMMENTS THEY MAY HAVE PERTAINING TO THIS EVENT'S ANTICIPATED IMPACT WITHIN THE CITY LIMITS.

Acceptance of your application should in no way be construed as final approval or confirmation of your request.

Sec. 50-145. Any person or organization granted permission shall be bound by all park/city rules and regulations and all applicable ordinances as fully as though the same were inserted in this document, except for such rules and regulations as may be waived by such document or the City Commission.

Sec. 50-146. The person or persons to whom permission for use of city property is issued shall be liable for any loss, damage or injury sustained by any person whatsoever by reason of the negligence of the person or persons to whom such permission shall have been issued. Event liability insurance, naming the City of Palatka as an additional insured, is required prior to public events. Event liability insurance naming the City of Palatka as an additional insured is also required if a private event is taking place that will impact the City and the use of City Services.

ARTICLE V NOISE CONTROL Sec. 30-101 – 30-109: Permission for use of city property does not grant an automatic exemption to exceed maximum allowable noise levels. Complaints of adverse effects upon the community or surrounding neighborhood may result in revoking permission for use of City property for this activity.

Sec. 50-222. Indemnification/insurance; liquor liability insurance.

- (a) Prior to the issuance of a special event permit the applicant(s) shall execute an indemnification form which provides that the applicant(s) agrees to hold harmless and indemnify the city, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the city for:
 - (1) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the city as an inducement to the granting of the permit.
 - (2) Any claims, suits, actions, damages or cause of actions for any personal injury, loss of life or damages to personal or real property sustained by reason of, result of, or by presence of the applicant on public property by applicant's agents, employees, invitee and/or any other persons.
- (b) At least seven days prior to the first day of any special event, the applicant shall furnish to the special events coordinator proof of liability insurance protection, in an amount of not less than \$1,000,000.00 per person for bodily injury or death, \$2,000,000.00 per occurrence for bodily injury or death and \$500,000.00 per occurrence for property damage, naming the city as "additional insured".
- (c) If alcoholic beverages are to be dispensed, served, sold or distributed at an outdoor event, the applicant(s) shall in addition provide liquor liability insurance in the amount of \$500,000.00 which shall name the city as additional insured.

(d) Nothing in this section shall be construed to effect in any way the city's rights, privileges and immunities as set forth in F.S. § 768.28.

(Ord. No. 10-34, (Exh. 1), 12-9-2010)

The applicant(s) agrees to hold harmless and indemnify the City of Palatka, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the City of Palatka for:

1.) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the City of Palatka as an inducement to the granting of the permit.

2.) Any claims, suits, actions, damages, or cause of actions for any personal injury, loss of life, or damages to personal or real property sustained by reason of, result of, or by presence of the applicant(s) on public property by applicant's agents, employees, invitee, and/or any other persons.

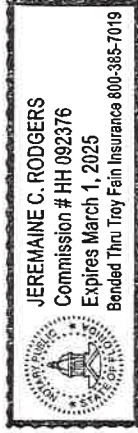
CERTIFICATION: I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS UNDER WHICH THE CITY OF PALATKA HAS GRANTED PERMISSION FOR USE OF THE AREA DEFINED ON PAGE ONE OF THIS APPLICATION FOR THE PURPOSE STATED HEREIN, AND AGREE TO BE BOUND BY SAME.

[Signature] Date 5/21/24
Signature of Applicant

State of Florida County of Putnam

The foregoing application is acknowledged before me this 21st day of May, 2024, by Keith L Williams, who is personally known to me, or who has/have produced FDLW45251271001D as identification.

NOTARY SEAL



[Signature]
Signature of Notary Public, State of FL

APPLICATION APPROVED

Special Events Coordinator

Date

Chief of Police

Date

Special Events Vendor Requirements

1. A 12 foot clear area must be maintained in front of each vendor site. This clear area will allow for the passage of emergency response vehicles. **Assure there is at least a 12 foot clearance for emergency vehicles to be able to pass. All streets must remain open at all times. Make sure an apparatus can have a straight path and not have to zig zag around tents. Barricades can be used to close traffic, but no permanent blockages such as tents, vehicles, concession trailers, pools, etc.**
2. Temporary vendor tents and/or canopies of 200 square feet or less and without food preparation are exempt from fire retardant requirements. Tent stakes, guide ropes, etc. will be clearly marked with a visible warning, i.e. flag, barricade tape, or protective cap. **Protect from injuries by making sure there is some highly visible tape or protection cover over tent stakes.**
3. Temporary electrical cords and hoses will not cross any street and where crossing sidewalks, will be protected and pose no trip hazard. All electric will be GFIC protected. NFPA 70. **Make sure all cord connections are off the ground and protected by GFIC. If they have a cord or hose crossing a sidewalk, they need to tape it down or cover with a carpet to prevent trip hazards. If possible, run the cord overhead.**
4. A 44" accessible clear path maintained on all city sidewalks. FBC Ch. 11. **Sometimes vendors pile boxes behind their tent. Make sure the public has at least a 44" clear path on the sidewalks.**
5. Generators will be located to the rear of a vendor space, have a fire extinguisher, and be sound deadened. **Make sure the generator has a muffler and well away from public and combustibles. Must have extinguisher. Make sure the gas can is stored in a safe place away from an ignition source.**

Food Vendors

1. All food vendors must have a minimum of a 2A-10BC fire extinguisher currently certified and tagged by a licensed extinguisher company (Tag showing inspection within 1 year of event date). **Same as a regular inspection tag check.**
2. Vendors deep frying, in addition to the ABC extinguisher, must also have a K-Class extinguisher currently certified and tagged by a licensed extinguisher company. **In addition to the ABC, they must have a K class. No K, no frying.**
3. Temporary vendor tents or canopies used for cooking or assembly must be fire retardant certified in accordance with NFPA 101, Sec. 10.3.1. **Check fire retardant label on the tent and on the side curtains.**
4. Concession trailers that are cooking food that produces grease laden vapors will also be required to have a hood and suppression system installed in accordance with NAPA 96. **If they want to cook meats inside a concession trailer, they must have a hood and suppression system. No exceptions.**
5. The Department of Business and Professional Regulation will inspect all vendors prior to opening for business. Event staff will coordinate the overall inspection time.

Exceptions:

- a. Non-profit organizations. The vendor must have a State of Florida Tax Exemptions Certificate, issued in the name of the vendor on site.
- b. Vendors selling food items not prepared on site, i.e. pre-packaged. **The exceptions a. and b. are only for state inspectors. All vendors must comply with the city's special event requirements.**

Vendor RV Camping

1. Temporary camping with motor homes, 5th wheels, and travel trailers is permitted in coordination with the event staff. No tent camping is allowed.
2. Under NO circumstances will any gray or black water be dumped, except into a proper disposal facility (At this time, the City of Palatka does not have a disposal facility within the city). Unauthorized dumping will be met with stiff penalties and expulsion from the event.
3. Parking of RV campers will insure that no driveway, street, or parking lot is blocked or obstructing traffic.
4. Campers will be locked when not occupied.
5. Permission to connect to utilities will only be authorized by event staff.
6. A placard issued by the event staff will identify vendor RVs.

City of Palatka
Indemnification & Hold Harmless Agreement

The BUSINESS and/or INDIVIDUAL agrees to indemnify and hold the City and its officers, agents, and employees harmless from any and all liability, damages, actions, claims, demands, expenses, judgments, fees and costs of whatever kind or character, arising from, by reason of in connection with the use of the facilities described herein. It is the intention of the BUSINESS and/or INDIVIDUAL that the CITY and its officers, agents, and employees shall not be liable or in any way responsible for injury, damage, liability, loss or expense resulting to the user and those it brings onto the premises due to accidents, mishaps, misconduct, negligence or injuries either in person or property.

The BUSINESS and/or INDIVIDUAL expressly assume full responsibility for any and all damages or injuries which may result to any person or property by reason of or in connection with the use of facilities pursuant to this agreement, and agrees to pay the CITY for all damages caused to the facilities resulting from the user's activities hereunder.

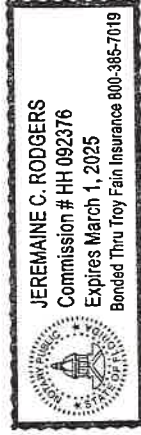
The BUSINESS and/or INDIVIDUAL represents that its activities pursuant to this agreement will be supervised by adequately trained personnel, and that user will observe, and cause the participants in the activity to observe, all safety rules for the facility and the activity. The BUSINESS and/or INDIVIDUAL acknowledge that the CITY has no duty to and will not provide supervision during the activity.

	
Signature of Applicant	Name of Facility being used
Keith Williams	5/21/24
Print Name of Applicant	Date of Use

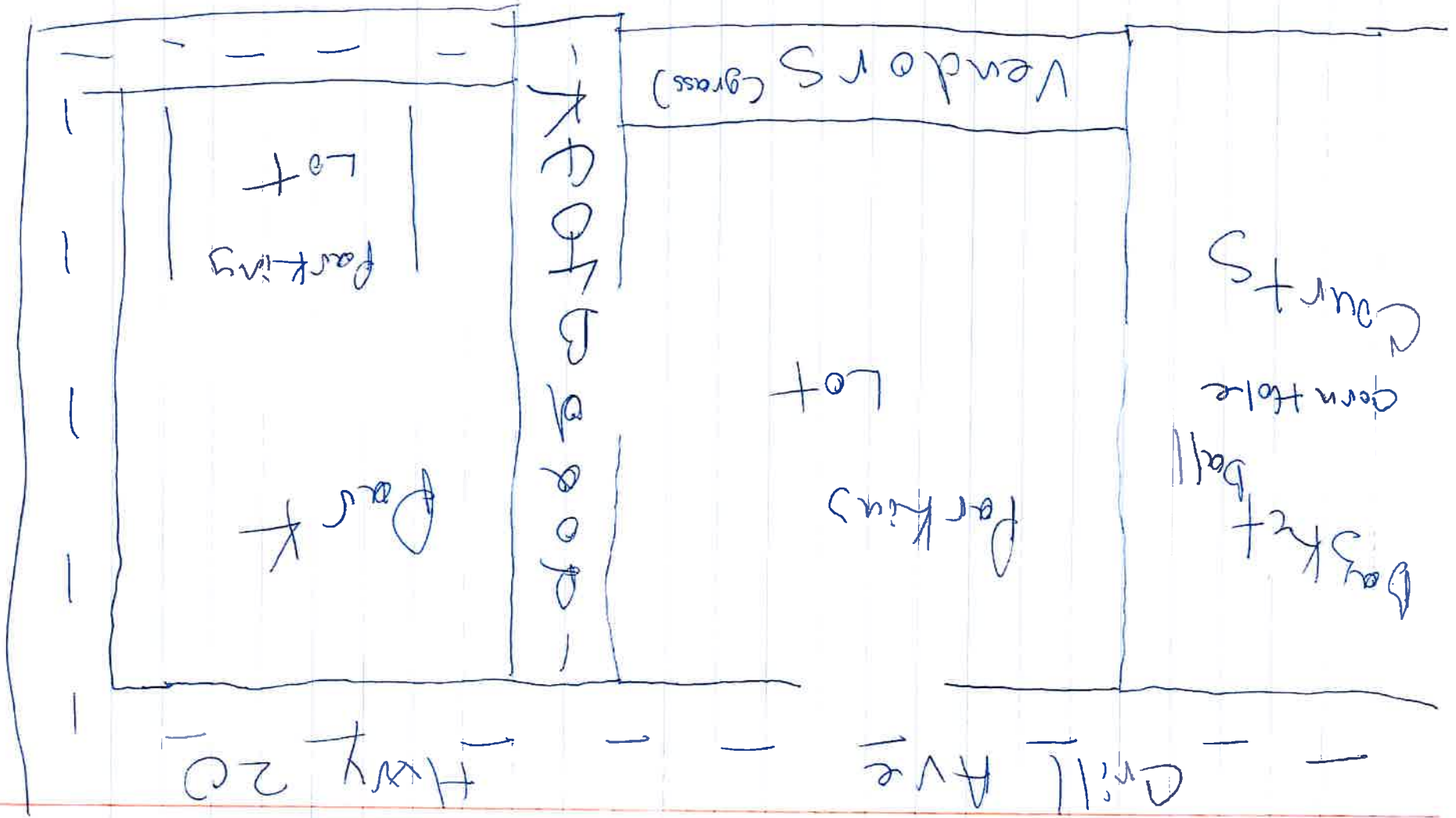
State of Florida County of Putnam

The foregoing application is acknowledged before me this 21st day of May, 2024, by Keith L Williams, who is personally known to me, or who has have produced FDL W45251277301D as identification.

NOTARY SEAL




Signature of Notary Public, State of FL



DISCUSSION/DIRECTION - RESOLUTION 2024-R-123 authorizing a donation to ARK for mobile animal clinic and authorizing a FY 2023-24 budget transfer to accommodate same

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Dianne Kelley and Ginny Oakwood, representatives of Animal Rescue Konsoritum have requested a donation for support to acquire a surgical trailer for a mobile spay and neuter clinic.

BACKGROUND

On April 11, 2024 Ms. Kelley and Ms. Oakwood of the Animal Rescue Konsortium appeared before the City Commission (Minutes of the meeting are attached) to request a commitment for funding pending a grant award from the State. The organization did not receive the grant this year. However, the ARK has received funding from other entities.

PROJECT ANALYSIS

In the event the City Commission is interested in using funds from the American Rescue Plan for this request, the current ARPA allocations spreadsheet is attached with areas where there are uncommitted funding highlighted.

Staff Recommendation

Direct Staff on how the Commission wishes to proceed.

ATTACHMENTS

1.	2024-R-123
2.	2024.06.13 ARK Funding Request
3.	2024.04.11
4.	ARPA_active working doc 06-7-24

RESOLUTION NO. 2024-R-123

**A RESOLUTION OF THE CITY OF PALATKA
AUTHORIZING A DONATION TO ANIMAL RESCUE
KONSORTIUM; AUTHORIZING A FY 2023-34 BUDGET
TRANSFER; PROVIDING FOR SCRIVENER’S ERRORS;
AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the City of Palatka recognizes the importance of animal welfare and the contributions made by local non-profit organizations in promoting the health and safety of animals within the community; and

WHEREAS, Animal Rescue Konsortium (ARK), a non-profit organization, has requested financial support from the City of Palatka to acquire a fully equipped surgical trailer to continue its mission of low cost animal spay and neuter services; and

WHEREAS, the City Commission discussed the request and acknowledged the vital services provided by ARK.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY
OF PALATKA, FLORIDA, AS FOLLOWS:**

Section 1. The City of Palatka hereby authorizes a donation to the Animal Rescue Konsortium (ARK) in the amount to be agreed upon by the Commission via a Motion .

Section 2. The City Commission further authorizes the following budget transfer:

GL Line	Description	Last Approved	Recommended Amendments	As Amended
				\$

GL Line	Description	Last Approved	Recommended Amendments	As Amended
	Animal Rescue Konsortium	\$0		\$

Section 3. This resolution shall take effect immediately upon its adoption.

Section 4. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Resolution. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida this 13th day of June, 2024.

CITY OF PALATKA

BY: _____
Its MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY

ROBERTA M. CORREA
MAYOR-COMMISSIONER

TAMMIE McCASKILL
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER



CITY of Palatka FLORIDA

Regular meetings 2nd and 4th Thursdays of each month at 6:00
PM

TROY BELL, ICMA-CM,
MPA, MS-FINANCE
CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

SUNNI KRANTZ, CMC
CITY CLERK

MARCIA G. CARTY, CPA, CGFO,
MS-TAXATION
FINANCE DIRECTOR

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

REQUEST TO BE PLACED ON CITY COMMISSION AGENDA

NOTE: Regular City Commission meetings are held on the 2nd and 4th Thursdays of the month at 6:00 p.m. If you wish to appear on the Palatka City Commission meeting agenda, you should submit this request form, together with any attachments or backup material that would help the Commission to better consider your request, to the City Clerk's office either in person, by mail (201 N. 2nd Street, Palatka 32177), or e-mail (skrantz@palatka-fl.gov). Please note that without adequate supporting documentation or information, the Commission may not be in a position to take any action on your request. Materials submitted for the Commission's review during the meeting may not be considered as this does not give the Commission or Staff adequate time to read or consider such material. If you plan to make a PowerPoint presentation, please submit your media (thumb drive, DVD, etc.) to the Clerk's Office in advance. If the request to be placed on the agenda is granted, you will be allowed 5 minutes to present your item to the Commission.

Meeting agendas close at 12:00 noon on the Friday two weeks prior to the next regularly scheduled Thursday City Commission meeting. Please verify the closing date for agenda items with the Clerk's office, as meeting dates are subject to change. *Staff will make every attempt to accommodate a request for a specific agenda date, but all requests will be handled on a case-by-case basis and may be assigned to a commission meeting to be held at a future date. If your request can typically be handled by a City department or staff member, you will be referred to the appropriate department or staff member.

Name of Individual, Organization and/or Group making presentation or request: Animal Rescue Konsortium (ARK); Ginny Oakwood and Diane Kelley

Address: 1952 S. US 17, Crescent City FL e-mail: dianekelley123@protonmail.com

Daytime Phone 904-570-6465 (Diane) Other ph. 353-895-2695 (Ginny)

Fax _____ *Requested meeting date: June 13, 2024

☒ Request for Commission Action; OR ☐ Presentation Only; no action required

Subject Matter you wish to address: I presented the need for a low cost spay/neuter capability to this commission recently, 4/11/24, which was based on a presumption of grant funding that has not yet materialized and its decision has been delayed until the next fiscal year. We have been searching for alternatives due to the urgency of the need and have other funding sources to assist; however, there remains a gap for which we are seeking your support

(attach additional sheet if necessary)

Commission Action Requested, if any: The estimated current gap is \$20K. We have commitments for \$30K from government commissions, \$50K in a donor fund; yet need funding for the balance as the total cost is \$100K

ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE CITY COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE MAY NEED TO INSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. FS 286.0105

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING SHOULD CONTACT THE CITY CLERK'S OFFICE AT 329-0100 AT LEAST 24 HOURS IN ADVANCE TO REQUEST ACCOMMODATIONS

201 N. 2nd STREET • PALATKA, FLORIDA • 32177

PHONE: 386-329-0100

www.palatka-fl.gov

FAX: 386-329-0106

ROBERTA M. CORREA
MAYOR - COMMISSIONER

TAMMIE McCASKILL
COMMISSIONER

JUSTIN R. CAMPBELL
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
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TROY BELL
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JANE WEST, ESQ.
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CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT

**MINUTES
CITY OF PALATKA
April 11, 2024**

The minutes of the proceedings of the regular meeting of the Palatka City Commission held on Thursday, April 11, 2024 at 6:00 PM at City Hall, 201 N. 2nd St., Palatka, FL 32177.

1. CALL TO ORDER

- a. Invocation

led by Chaplain Mulberry.

- b. Pledge of Allegiance led by Commissioner McCaskill

A moment of silence was conducted in memory of Annie Mae Spell.

- c. Roll Call

Present:

Commissioner Rufus Borom

Commissioner Justin Campbell

Commissioner Tammie McCaskill

Mayor Roberta Correa

Absent:

Commissioner Will Jones

Also Present: Troy Bell, City Manager; Jane West, City Attorney; Sunni Krantz, City Clerk; Marcia Carty, Finance Director; Virginia Jones, HR Generalist; Del McMillen, Public Works Director; Peter Willott, Public Information Officer; Eddie Cutwright, Community Affairs Director; Chris Taylor, Fire Chief; Jason Shaw, Police Chief; Yul McNair, Airport Manager; Sam Carr, Ken Mahaffey, Rob Mattson, Sarah Cavacini, Palatka, Daily News; Jim Troiano, John Alexander, Jeremy Alexander, Holly Bliss, Kevin Sharbaugh, Cindy Martin; Charlie Douglas;

2. APPROVAL OF MINUTES

- a. March 27, 2024 Workshop

- b. March 28, 2024 Regular Meeting

Motion to approve 2 A and B by Commissioner Campbell. Seconded by Commissioner McCaskill. Motion unanimously.

3. PUBLIC RECOGNITION/PRESENTATIONS

- a. PROCLAMATION - St. Johns River Bartram Frolic Week commemorating the 250th anniversary of William Bartram's visit to Palatka, April 24 - 28, 2024 - requester Bartram Trail Society

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Borom. Motion unanimously.

The proclamation was accepted by Sam Carr, Ken Mahaffey, Rob Mattson and members of the Bartram Trail Society.

4. CITY MANAGER AND ADMINISTRATIVE REPORTS Mrs. Jones advised we will advertise Summer Internships April 15 - May 3rd on the City's social media and website. We anticipate interviews during the week of May 20th and the internship program will be 7 weeks between June 10th - July 20th. Mr. Bell advised the City's Youth Ambassador program will also be advertised before the end of the year.
Commissioner Campbell recommended making contact with the School and setting up organizations to go to the schools to answer questions during the lunch hour.

- a. UPDATE - Jenkins Community Center

Mr. McMillen advised we are awaiting an update from the Department of State on the status of the grant. We are awaiting the air conditioning equipment in the month of May.

- b. UPDATE - Hank Bryan Park

Mr. McMillen presented handouts showing the general layout of the restroom to be constructed at the park. The timeline is for for November.

5. PUBLIC COMMENTS

- a. **General Public Comments** - (Speakers limited to three minutes - no action taken on items)

The floor was opened to general public comment

Allegra Kitchens 1027 S 12th St., Palatka, FL 32177 - said the City of Palatka is lucky to have Jane West as City Attorney

Taverence Clark 601 N 16th Street Palatka FL 321 77 - advised the City violated 781.66 and he lost his business. He advised he is going to prison for the City's transfer of his business. He spoke regarding being trespassed from City Hall twice. He asked to be on the agenda.

Hearing no further requests to comment, the floor was closed to public comment.

- b. **Commission and Staff Response**

Mayor Correa responded to Mr. Clark that his item is not an emergency item. Ms. West advised the matter has been concluded and fully analyzed and determined the City did not do anything improper.

6. CONSENT AGENDA

- a. ADOPT RESOLUTION 2024-R-71 authorizing the execution of State Revolving Fund Amendment 3 to Loan Agreement DW540220 (Drinking Water Lines Distribution Citywide) extending the deadline to June 15, 2026.
 - b. ADOPT RESOLUTION 2024-R-72 authorizing execution of Amendment 5 to the Florida Department of Environmental Protection Agreement LPR0004 (Wastewater Treatment Plant Upgrades) project extending the deadline to March 31, 2025.

- c. ADOPT RESOLUTION 2024-R-73 authorizing the execution of Amendment 1 to The Florida Department of Commerce Grant D0207 expansion of Lift Station 16 project to extending the deadline to February 21, 2025.
- d. APPOINT Alex Romero to the Firefighters Pension Board for a 4-year term
- e. ADOPT RESOLUTION 2024-R-74 authorizing a Cooperative Purchasing Agreement with Fortiline Waterworks for pipe fittings and accessories.
- f. ADOPT RESOLUTION 2024-R-75 granting a Special Event Permit to the Ancient City Entertainment for the 2024 Blue Crab Festival May 24-26, 2024
- g. ADOPT RESOLUTION 2024-R-82 granting a Special events permit to Rudder Club of Jacksonville for the 70th Annual Mug Race on May 3rd & 4th, 2024
- h. ADOPT RESOLUTION 2024-R-83 granting a special events permit to Branteria Cooper for the Block Party on May 4th, 2024
- i. ADOPT RESOLUTION 2024-R-77 authorizing the execution of the Local Agency Program Agreement for the 2024 Memorial Bridge Pedestrian Pier Replacement and Rehabilitation.

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE EXECUTION OF A LOCAL AGENCY PROGRAM (LAP) AGREEMENT WITH THE FLORIDA DEPARTMENT OF TRANSPORTATION FOR THE 2024 MEMORIAL BRIDGE PEDESTRAIN PIER REPLACEMENT AND REHABILITATION; AND PROVIDING FOR SCRIVENER'S ERRORS

Mr. McMillen advised this is to approve the execution of the agreement that would make the City a representative of FDOT to manage and accept funds for the reconstruction/renovation of the pedestrian pier under Memorial Bridge.

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Campbell. Motion unanimously.

- j. ADOPT RESOLUTION 2024-R-78 authorizing Change Order No 8 with SGS Contracting Services, Inc. for the Platt Drew WWTP Biosolids Improvements project in the additive amount of \$14,708.66, reflecting the addition of previously bid scope for a total project cost of \$4,729,194.39, (100% grant funded)
- k. ADOPT RESOLUTION 2024-R-79 Code Enforcement Lien Reduction - 720 St. Johns Avenue. Owner: McMahon. Lien reduction to \$10,000

A RESOLUTION OF THE CITY OF PALATKA, GRANTING A REDUCTION OF THE CODE ENFORCEMENT DAILY AND ACCUMULATED FINES/FEES AND LIENS ASSESSED FOR CODE ENFORCEMENT COMPLAINT CASE NUMBER 17-41 ON 720 ST. JOHNS AVENUE, PALATKA, FLORIDA; PROVIDING AN EFFECTIVE DATE; AUTHORIZING A RELEASE OF THE LIEN UPON PAYMENT; AND PROVIDING FOR SCRIVENER'S ERRORS

Mr. Cutwright advised the applicant has requested a code enforcement lien reduction. The applicant requested a lien reduction in 2023 and did not meet time timeframe requested by the Commission. The City Attorney and Mr. Cutwright recommended the original reduction to \$10,000.

Motion to approve by Commissioner Borom. Seconded by Commissioner Campbell. Motion unanimously.

- I. ADOPT RESOLUTION 2024-R-81 request for a Code Enforcement Lien reduction of the liens at 404 S. 13th Street, owned by Gomes Properties Corporation to the amount of \$2,500.

Mr. Cutwright advised Mr. Gomes bought the property 5 months ago under the impression there were no liens. When he was aware of the liens he brought the home into compliance. Mr. Cutwright pointed to the pictures showing the drastic rehabilitation of the home. Commissioner Campbell advised stories such as this, need to be highlighted as a success story of the Blight to Bright program.

Motion to approve by Commissioner McCaskill. Seconded by Commissioner Borom. Motion unanimously.

- m. ADOPT RESOLUTION 2024-R-70 authorizing approval for a one-time 4% cost of living adjustment for the General Retirement Plan Retirees FY 2024-25

Commissioner Borom asked for discussion on items I, K, and L

Motion to approve the consent agenda except for items I, K, and L by Commissioner Campbell. Seconded by Commissioner McCaskill. Motion unanimously.

7. REGULAR BUSINESS

- a. DISCUSSION/DIRECTION - Request from Animal Rescue Konsortium for a funding commitment for low cost spay/neuter capability

Diane Kelley 123 Lakeside Ln., Crescent City FL 32112 - Ms. Kelley addressed the City Commission. She advised the community desperately needs low-cost spay and neuter capabilities. She advised Ginny Oakwood is the president of ARK. They are trying to set up the capability in Crescent City. However, they will have a full equipped surgical trailer that can be moved to different parts of the County. ARK provides some low-cost vaccinations and other health services, presently. They are seeking a \$171,000 State grant. The building upgrade is \$20,000 and the trailer is \$151,000. They have \$25,000 committed by Putnam County, and \$5,000 from Pomona Park. She indicated Welaka is looking to see what they can afford, and they will meet with Interlachen in the next couple of months closer to the new fiscal year. Crescent City told them to come back to them after they had heard from other municipalities. Ms. Kelley indicated the ARK is looking at asking for a commitment from Palatka of \$13,000. In return for their commitment, Putnam County has asked for a commitment to stop a few times in rural Putnam County. She advised that their cost for spay/neuter services will probably be between \$60-\$80 per dog and \$30-\$40 per cat. The County also in return for their commitment asked the organization to handle 30 animals per quarter at a copay rate of \$35 - \$45.

Commission discussion commenced, Commissioner McCaskill suggested waiting to see what the other municipalities commit. Mayor Correa recommended speaking with the Finance Director. Commissioner Campbell recommended giving Ms. Kelley a commitment that we are in. Its a matter of how much.

Motion for the City to offer a letter of support to ARK with the intent of providing funding later once and amount is determined pending other commitments and the grant by Commissioner Campbell. Seconded by Commissioner Borom. Motion passed unanimously.

- b. DISCUSSION/DIRECTION - Land Swap - the St. Johns River Environmental Center at 102 N. 1st Street for 100 and 102 Reid Street - Requestor: Blue Crab Development Group North, LLC

Charlie Douglas 117 S 2nd St., Palatka, FL 32177 - presented the item. He advised he has met with numerous stakeholders in getting here. Redevelopment of the historic 100 block began as well as the construction of the St. Johns River Environmental Center around the same time. His office in the 100 block faces the "River Center" everyday. He feels the River Center is underutilized.

They have prepared a contract with a 4-month due diligence period. The purchase price would be determined by a neutral 3rd party. The land swap follows the legal and established precedent of joining neighboring properties. He advised he had an extended conversation with the other interested property from the last meeting and as a result of earnest dialogue, they no longer stand in opposition to their proposal.

The floor was opened to public comment.

Allegra Kitchens 1027 S 12th St., Palatka, FL 32177 - spoke in support of the land swap. She advised benefits of the land swap include there would be more tax revenue coming in, Blue Crab Development Group would add to their property, and City Hall would add to its property, and the City would get \$821,115 and land by this transaction.

George Deloach 7300 Crill Ave #11, Palatka, FL 32177 - spoke in support as he is apart of the radio station.

Dr. Richard Feibelman - 110 Lakeshore Terr., Interlachen, FL 32148- spoke in support as he owns Velchoff's Corner

Jenny Simons 244 Port Comfort Drive, East Palatka, FL 32131 - read a letter from Dr. Brian Bordeaux, who was a student in Putnam County and a native of Palatka. He is a marketing professor at Auburn University and holds a Ph.D. He owns the River Street Group (consulting company).

Audrey Wise - 1610 Edgemore St., Palatka, FL 32177 - spoke in support of whatever would enhance the City. She had questions concerning the particulars of the land swap.

Cindy Curtis - 325 Round Lake Rd., Palatka, FL 32177 - spoke in support.

Josh Wolsey 203 Ft. Wade Rd., Ponte Vedra, FL - they are not currently supporting the item, the group he is representing and Mr. Douglas' group have a meeting planned on Tuesday. It is very likely that they will be able to support this at the next meeting. At this meeting, they chose to not make public comment. They haven't had the time for lengthy discussions as there is a lot involved and questions on the side he is involved with.

Discussion commenced with Staff. Mr. Bell advised there would be a due diligence period that would allow us to look at the properties. Ms. West advised there is an attorney general opinion that land swaps do not require a bid solicitation.

Commission discussion commenced. Commissioner McCaskill spoke in favor of moving forward if there are no legal issues. Commissioner Borom expressed desire to look at the package on both ends and in a concrete contract.

Motion by Commissioner Campbell to move forward with the land swap with the four month due diligence period with the ability to extend the period should the City see fit. Second by Commissioner McCaskill. Motion passed unanimously.

c. DISCUSSION/DIRECTION FY2023-24 Resurfacing Program - Probable costs and segment section
Monique Heathcock from CHW provided a presentation (see handout).

The Commission is being presented with a table of options and probable costs and being asked to make a selection(s) for resurfacing and to authorize a workorder proposal not to exceed \$100,000 with CHW for design and CEI of the selected sections.

Mr. Griffith spoke regarding coming up with the \$425,000 total and asked which sections of the spreadsheet the Commission would like an explanation on.

Commission discussion commenced. Commissioner Campbell asked to focus on areas that are extremely horrible

and neglected. Mr. McMillen recommended the zone 3 area which contains the worst scoring areas in the City and need full reconstruction. Oak Street from 17th to 15th Streets is an area of poor drainage. We have funding in utilities to address sanitary sewers in that area.

Mr. Bell advised that a second choice is Bronson Street, in zone 1 with a rating of 5. The projected cost is \$425,000. It would not involve sanitary sewer, potable, or stormwater. There's potential grant funding in the RAISE area and FDEP for potable.

Commissioners Campbell, McCaskill and Mayor Correa spoke in favor of the Oak Street area.

Motion to approve staff recommendation of Oak Street by Commissioner Campbell. Seconded by Commissioner McCaskill. Motion unanimously.

Commissioner Campbell asked about an area he described as if one is on 19th Street heading south (cross over St John's Ave.) there's a brick road that is completely horrible road with a tree root in the middle of the road. Mr. McMillen advised the homeowner removed the tree and we are prepared to condition the segment where the root is.

The Clerk read Resolution 2024-R-84-1 A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE A WORKORDER WITH CHW FOR ROADWAY DESIGN AND CEI SERVICES FOR AN AMOUNT NOT TO EXCEED \$100,000.00 BASED ON COMMISSION ROAD SEGMENT SELECTIONS; AND PROVIDING FOR SCRIVENER'S ERRORS

Motion to approve Resolution 2024-R-84-1 by Commissioner Campbell. Seconded by Commissioner McCaskill. Motion Passed unanimously.

- d. ADOPT RESOLUTION 2024-R-84 authorizing the Mayor and the City Clerk to execute and attest all documents necessary for the sale of 512 Emmett St., Palatka to Gary and Hollis Bliss (Offer Received prior to listing agreement being executed) in the amount of \$35,000

Mr. Griffith advised the City Commission previously authorized a listing agreement. Mr. Griffith advised the land has been listed for 3 days. Prior to listing, a party (Gary and Hollis Bliss) made an offer on the property. As is customary in the industry, Staff excluded that party from the agreement. Mr. and Mrs. Bliss made an offer for \$30,000. They subsequently agreed to a 'reverter clause' which would require them to build a single-family residence and if not, the City has the option to buy back the property. They requested 5 years as a timeframe to build a single-family residence. We have received another offer for \$36,000 and the submitter of that offer has included an escalation addendum and agreed to go up in increments of \$500 up to \$40,000. The second offer stated they would begin construction of the home in 1 year and agreed to a 1 year reverter. The difference in price is not much, but in the second offer we would pay the broker's commission of \$2,160. The higher offer would net the City less. Ms. West advised the second contract is not a viable offer as the contract listed Daniel Gornto as the Seller. Mr. Griffith and Mayor Correa advised that is a scrivener's error as it was a copy/paste exercise from the Property Appraiser's records.

Commissioner Campbell expressed concern of the difference of opinion amongst Staff. Commissioner Borom asked if we could continue to advertise to allow others to apply. Ms. West advised the Bliss contract has a deadline of April 12th.

She advised should the Commission accept the scrivener's error, the deadline on the second offer is a little longer. Mayor Correa expressed concern regarding the second offer as a realtor. Commissioner Campbell expressed need of transparency.

The floor was opened to public comment

Holliss Bliss 134 Cedar Creek Rd., Palatka, FL 32177 - advised she is not interested in a bidding war but she appreciates the consideration.

Hearing no further requests for comment, the floor was closed to public comment.

Ms. West recommended having a reverter clause

Motion to set for a date certain of April 30 all dates must be in prior to the first meeting reverting the reverter clause to 3 years and no escalation by Commissioner Campbell. Seconded by Commissioner McCaskill. Motion unanimously.

8. COMMISSIONER COMMENTS

Commissioner Campbell thanked everyone apart of the St. Johns Avenue repavement project.

Commissioner Borom thanked Mr. Bell (Bell's father for donating \$700) to take youth to the Magic v Clippers Basketball game. He also thanked the organizer, Passero & Associates and the chaperones. He asked for status on Boathouse Marina contract.

The Commission thanked Staff

9. ADJOURN

Motion to adjourn by Commissioner Campbell at 8:02 PM

We hereby affirm the foregoing is a true summary of the meeting taking place on the aforementioned date.

CITY OF PALATKA

By: Its Mayor

Attest:

City Clerk

NOTICES: ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE CITY COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, AT THE APPLICANT'S EXPENSE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. FS 286.0105

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING SHOULD CONTACT THE CITY CLERKS OFFICE AT 329-0100 AT LEAST 24 HOURS IN ADVANCE TO REQUEST ACCOMMODATIONS.

American Rescue Plan Spending Project List (as of 06/07/2024)

Project Description	Approved Allocations	Budget Amendments	ARPA Allocations	% of total ARPA	Committed - Commissioners' Approved	Encumbered Costs	Funds Expended	Balance of Allocated Funds	GL
Housing Repair	\$ 490,243		\$490,243.00	9.37%	\$ 490,115.08		\$ 127.92	\$0.00	300-63-559-8-3120
Small Businesses	\$ 100,000	\$0.00	\$100,000.00	1.91%				\$100,000.00	300-62-559-8-2900
Vocational/ Education/ COVID 19 Education	\$ 80,000	(\$40,000.00)	\$40,000.00	0.76%				\$40,000.00	300-63-559-8-3500
Youth Council	\$ 23,000	(\$23,000.00)	\$0.00	0.00%				\$0.00	300-63-559-8-3300
Homeless Assistance	\$ 50,000	\$0.00	\$50,000.00	0.96%				\$50,000.00	300-63-559-8-3110
Mental Health Support	\$ 100,000	\$0.00	\$100,000.00	1.91%				\$100,000.00	300-63-559-8-3400
Public Health	\$ 50,000	\$0.00	\$50,000.00	0.96%				\$50,000.00	300-61-559-8-1200
Sports Complex- Gateway to 10th and 11th Street	\$ 25,000	\$0.00	\$25,000.00	0.48%				\$25,000.00	300-66-559-8-6100
Utility Assistance	\$ 150,000	\$44,700.00	\$194,700.00	3.72%			\$ 178,276.57	\$16,423.43	300-62-559-8-2200
Utility Assistance - Admin Exp.	\$ -	\$21,800.00	\$21,800.00	0.42%			\$ 15,739.91	\$6,060.09	300-62-559-8-2300
Utility Assistance - Admin Supplies		\$1,500.00	\$1,500.00	0.03%			\$ 799.63	\$700.37	300-62-559-8-2301
Road Maintenance Infrastructure	\$ -	\$250,000.00	\$250,000.00	4.78%		\$ 71,467.50	\$ 64,057.50	\$114,475.00	300-66-559-8-6103
Removal of Blight- Purchase VACANT properties	\$ 225,000	\$0.00	\$225,000.00	4.30%				\$225,000.00	300-66-559-8-6102
Granular Activated Carbon Filter Project (GAC)	\$ 1,538,555	(\$151,276.82)	\$1,387,278.18	26.50%		\$ 86,666.31	\$ 1,128,445.41	\$172,166.46	300-65-559-8-5100
St. Johns Avenue Palm to Moseley	\$ 1,242,623.00	(\$37,775.69)	\$ 1,204,847.31	23.02%			\$ 1,190,284.41	\$14,562.90	300-65-559-8-5110
SCBA Air Packs	\$ 330,000	(\$2,061.40)	\$327,938.60	6.27%			\$ 327,938.60	\$0.00	300-61-559-8-1500
800 Mhz Radios	\$ 580,000	\$110,787.91	\$690,787.91	13.20%		\$ 41,807.14	\$ 648,980.77	\$0.00	300-66-559-8-6101
GIS St. Johns Downtown Potable		\$39,353.00	\$39,353.00	0.75%			\$ 39,353.00	\$0.00	300-65-559-8-5120
GIS CDBG N32 Palatka Heights		\$35,973.00	\$35,973.00	0.69%		\$ 3,597.30	\$ 32,375.70	\$0.00	300-65-559-8-5130
	\$ 5,234,421	\$0.00	\$ 5,234,421		\$ 490,115.08	\$ 203,538.25	\$ 3,626,379.42	\$ 914,388.25	

Funding Amount	\$ 5,234,421
Suggested Projects	\$ (5,234,421)
Remaining Balance	\$ -
Uncommitted Funds	\$365,000.00
Deadline to file Funding Report	April 30, 2022
Deadline to contract funds	December 31, 2024
Deadline to expend funds	December 31, 2026

[s://www.federalregister.gov/documents/2021/05/17/2021-10283/coronavirus-state-and-local-fiscal-recovery-funds](https://www.federalregister.gov/documents/2021/05/17/2021-10283/coronavirus-state-and-local-fiscal-recovery-funds)

PRESENTATION/ACCEPTANCE - Audit Report Fiscal Year 2023-24
Discussions re audit of the fiscal Year 2022–2023 transactions

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The auditors, HCT CPAs and Consultants, have completed the audit and desires to present their findings and the final audited numbers for the year ended June 30, 2023.

BACKGROUND

Annually, the City of Palatka is audited by independent certified public accountants to determine, if, in all material respects, the financial position of the governmental and business types, each major fund of the City is fairly presented, in accordance with generally accepted principles in the United States of America.

PROJECT ANALYSIS

Staff Recommendation

Review the attached, listen to the presentation that the auditors will present in the commission meeting, and accept the report.

ATTACHMENTS

None

CITY OF PALATKA, FLORIDA

Annual Financial Report For the Year Ended September 30, 2023

DRAFT 5/31/2024

Table of Contents

	<u>Page Number</u>
INTRODUCTORY SECTION	
List of Elected and Appointed Officials	i
FINANCIAL SECTION	
Independent Auditor's Report	1
Management's Discussion and Analysis	5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	18
Statement of Activities	19
Governmental Fund Financial Statements:	
Balance Sheet	20
Reconciliation of Balance Sheet to the Statement of Net Position	21
Statement of Revenues, Expenditures, and Changes in Fund Balances	22
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	23
Proprietary Fund Financial Statements:	
Statement of Net Position	24
Statement of Revenues, Expenses, and Changes in Fund Net Position	25
Statement of Cash Flows	26
Fiduciary Fund Financial Statements:	
Statement of Fiduciary Net Position	27
Statement of Changes in Fiduciary Net Position	28
Notes to the Financial Statements	29
REQUIRED SUPPLEMENTAL INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – General Fund	68

Table of Contents

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Downtown Redevelopment Agency Fund	69
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Special Revenue Fund	70
Notes to the Budgetary Comparison Schedules	71
Schedule of Changes in Net Pension Liability and Related Ratios – General Pension Plan	72
Schedule of Changes in Net Pension Liability and Related Ratios – Police Officers’ Pension Plan	73
Schedule of Changes in Net Pension Liability and Related Ratios – Firefighters’ Pension Plan	74
Schedule of Employer Contributions – General Pension Plan	75
Schedule of Employer Contributions – Police Officers’ Pension Plan	76
Schedule of Employer Contributions – Firefighters’ Pension Plan	77
Schedule of Investment Returns – Pension Plans	78
Schedule of Changes in City’s Total Other Postemployment Benefit Liability and Related Ratio	79
SUPPLEMENTARY INFORMATION Capital Project Fund	81
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – Better Place Plan Fund	82
STATISTICAL SECTION Table 1 – Net Position by Component	85
Table 2 – Changes in Net Position	86
Table 3 – Fund Balances, Governmental Funds	87
Tables 4 – Changes in Fund Balances, Governmental Funds	88
Table 5 – Taxable and Estimated Actual Value of Taxable Property	89
Table 6 – Property Tax Levies and Collections	90
Table 7 – Property Tax Rates – Direct and Overlapping Governments	91
Table 8 – Principal Taxpayers	92
Table 9 – Ratios of Net General Bonded Debt Outstanding	93

Table of Contents

Table 10 – Computation of Legal Debt Margin	94
Table 11 – Computation of Direct and Overlapping Governmental Activities Debt	95
Table 12 – Ratios of Outstanding Debt by Type	96
Table 13 – Pledge Revenue Coverage	97
Table 14 – Demographic Statistics	98
Table 15 – Principal Employers	99
Tables 16 – Operating Indicators by Function/Program	100
Table 17 – Capital Asset Statistics by Function/Program	101
Table 18 – Full-time Equivalent City Government Employees by Function	102
COMPLIANCE SECTION	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	104
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	106
Schedule of Expenditures of Federal Awards	108
Schedule of Expenditures of State Financial Assistance	109
Schedule of Findings and Questions Costs	110
Independent Accountants’ Report on Compliance with Section 218.415, Florida Statutes	112
Management Letter	113

List of Elected and Appointed Officials

Robbi Correa, Mayor

Tammie McCaskill, Commissioner

Justin Campbell, Commissioner

Will Jones, Commissioner

Rufus Borom, Commissioner

Jonathan Griffith
Interim City Manager

Sunni Krantz
City Clerk

Peter Willott
Public Information Officer/Project Manager

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Commission of
City of Palatka, Florida

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and each major fund of the City of Palatka Florida (the "City") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and each major fund of the City of Palatka, Florida, as of September 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, pension schedules, and OPEB schedule on pages X–XX and XX–XX 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying fund financial statements, schedule of expenditures of federal awards, and schedule of state financial assistance as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.550, Rules of the Auditor General, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the fund financial statements and the schedule of expenditures of federal awards and schedule of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May XX, 2024 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 City's internal control over financial reporting and compliance.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida

May XX, 2024

DRAFT 5-31-2024

City of Palatka
Management's Discussion and Analysis
September 30, 2023

As management of the City of Palatka, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2023.

Financial Highlights

- The net position of the City at the close of the fiscal year was \$82,713,419. The total unrestricted net position of the City ended the fiscal year at a positive \$5,434,340.
- The City's total net position increased by \$9,530,237. Governmental net position increased by \$3,810,017 or 14.09% and the Enterprise funds net position increased by \$5,720,220 or 21.16%.
- The total net position of each Enterprise fund was: Water \$29,105,601, Sanitation \$2,842,450, Golf Course \$1,024,773, and Airport \$18,898,082.
- As of September 30, 2023, the City's governmental funds reported combined ending fund balances of \$9,450,967, an increase of \$483,722 or 5.39%.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$5,860,529 or 48.87% of total General Fund expenditures. Downtown Redevelopment Agency fund balance was \$1,742,873. Better Place Plan fund balance was \$1,247,839. Special Revenues fund balance was \$0.
- Net positions of the General, Police Officers', and Firefighters' Pension Trust Funds changed are \$19,010,042, \$11,583,349, and \$9,104,997 respectively.

Overview of Financial Statements

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

Government-wide Financial Statements

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City of Palatka's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. The City has deferred outflows or deferred inflows that are pension related in the government-wide statements. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave).

The *Government-wide Financial Statements* distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, streets and drainage, economic development and culture and recreation. The business type activities of the City include the utility (water and wastewater), the airport, the golf course, sanitation, and the component unit, the gas authority.

The government-wide financial statements include not only the City of Palatka, but also the Palatka Gas Authority, an independent component unit of the City. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 18 & 19 of this report.

Fund Financial Statements

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

Governmental Funds

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

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

City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

The City maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, the Downtown Redevelopment Agency fund, the Better Place Plan fund, and the Special Revenues fund, which are considered major funds.

The City adopts an annual appropriated budget for each governmental fund. Budgetary comparison schedules have been provided for the General fund, the Downtown Redevelopment Agency and the Special Revenue fund in the required supplementary information section and for the Better Place Plan fund in the supplementary information section.

The basic governmental fund financial statements can be found on pages 20-24 of this report.

Proprietary Funds

The City maintains several enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water, Golf Course, Airport, and Sanitation operations, as does the independent Component Unit Gas Authority.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the funds listed above, all of which are considered to be major funds of the City.

The proprietary fund financial statements can be found on pages 25–27 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 28-29 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-67 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning budgetary comparisons and the City's net liabilities, contributions and investment returns relating to its pension plans and the City's total liability for other postemployment benefits (OPEB) to its employees. Required supplementary information can be found on pages 68-78 of this report.

Supplementary information can be found beginning on page 80 of this report.

Government-wide Financial Analysis

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$82,713,419 at the close of the most recent fiscal year. There were deferred outflows of resources of \$2,391,979 and deferred inflows of resources of \$5,374,284.

The majority of the City's net position rests in its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire these assets that is still outstanding. These capital assets are used to provide services to citizens and are not available for future spending. Although the City's investment in its capital assets is 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.

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City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

**Summary of Net Position
September 30, 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	\$ 12,390,487	\$ 12,663,299	\$ 10,137,995	\$ 7,772,027	22,528,482	20,435,326
Capital assets	27,256,708	21,430,867	61,597,147	55,288,555	88,853,855	76,719,422
Total assets	39,647,195	34,094,166	71,735,142	63,060,582	111,382,337	97,154,748
Deferred outflows of resources:						
Pension related items	1,513,587	2,048,215	825,545	655,101	2,339,132	2,703,316
OPEB related items	34,196	55,795	18,651	28,467	52,847	84,262
Total deferred outflows of resources	1,547,783	2,104,010	844,196	683,568	2,391,979	2,787,578
Total assets and deferred outflows of resources	\$ 41,194,978	\$ 36,198,176	\$ 72,579,338	\$ 63,744,150	\$ 113,774,316	\$ 99,942,326
Liabilities:						
Current and other liabilities	694,461	932,595	876,504	566,317	1,570,965	1,498,912
Long-term liabilities outstanding	7,302,270	7,610,757	16,813,378	15,252,347	24,115,649	22,863,104
Total liabilities	7,996,731	8,543,352	17,689,882	15,818,664	25,686,614	24,362,016
Deferred inflows of resources:						
Pension related items	-	194,543	-	62,222	-	256,765
OPEB related items	110,675	147,390	60,364	88,637	171,039	236,027
Other items	2,245,059	280,395	2,958,186	1,623,941	5,203,245	1,904,336
Total deferred inflows of resources	2,355,734	622,328	3,018,550	1,774,800	5,374,284	2,397,128
Net position:						
Invested in capital assets	26,147,986	20,209,112	47,836,865	42,015,142	73,984,851	62,224,254
Restricted items	3,286,133	2,649,215	8,095	8,095	3,294,228	2,657,310
Unrestricted	1,408,394	4,174,169	4,025,946	4,127,449	5,434,340	8,301,618
Total net position	30,842,513	27,032,496	51,870,906	46,150,686	82,713,419	73,183,182
Total liabilities and deferred inflows of resources and net position	41,194,978	36,198,176	72,579,338	63,744,150	113,774,317	99,942,326

An additional portion of the City's net position \$3,294,228 or 3.98% represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a positive amount of \$5,434,340.

Change in Net Position

The City's total net position increased \$9,530,237 over the previous year as a result of an increase of \$3,810,017 from governmental activities and an increase of \$5,720,220 from business-type activities.

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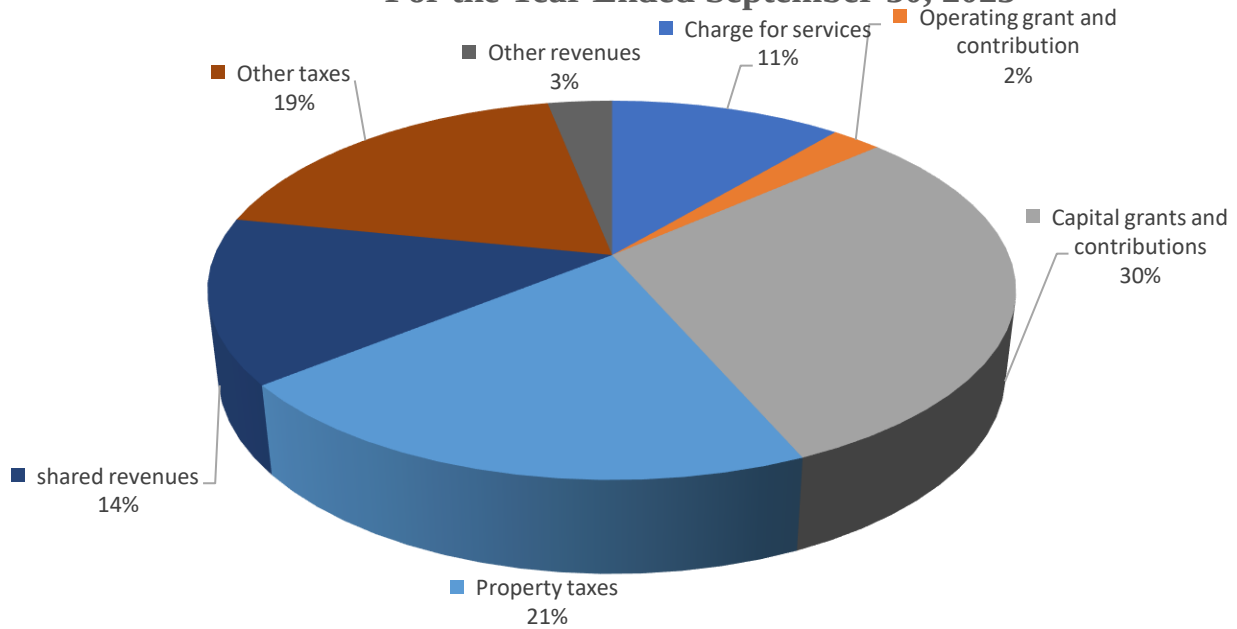
City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

**Changes in Net Position
For the Years Ended September 30, 2023 and 2022**

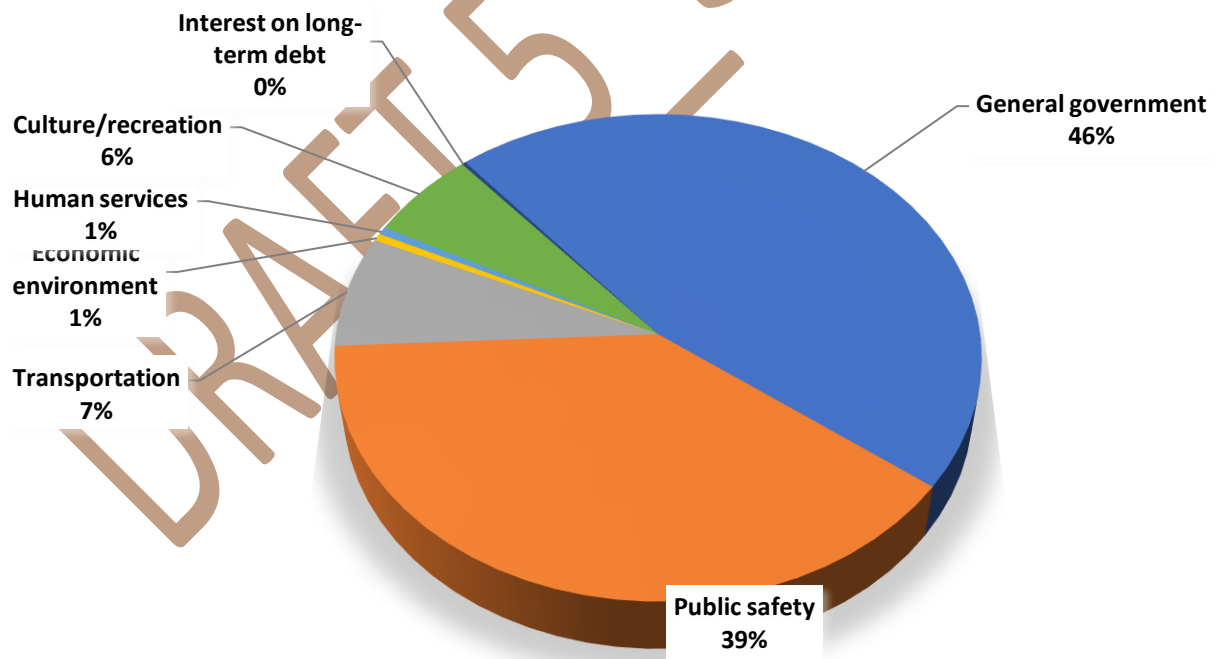
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charge for services	\$ 2,101,883	\$ 2,167,862	\$ 12,458,390	\$ 14,025,228	\$ 14,560,273	\$ 16,193,090
Operating grant and contribution	452,845	2,868,124	-	-	452,845	2,868,124
Capital grants and contributions	5,688,804	184,362	5,739,371	3,108,625	11,428,175	3,292,987
General revenues:						
Property taxes	3,917,898	3,572,990	-	-	3,917,898	3,572,990
Sales taxes and other unrestricted shared revenues	2,662,531	2,586,742	-	-	2,662,531	2,586,742
Other taxes	3,544,089	3,365,325	-	-	3,544,089	3,365,325
Other revenues	583,034	2,351,318	14,959	828	597,993	2,352,146
Total revenues	<u>18,951,084</u>	<u>17,096,723</u>	<u>18,212,720</u>	<u>17,134,681</u>	<u>37,163,804</u>	<u>34,231,404</u>
Program expenses:						
General government	7,408,215	10,427,156	-	-	7,408,215	10,427,156
Public safety	6,259,573	6,825,346	-	-	6,259,573	6,825,346
Physical environment	-	-	-	-	-	-
Transportation	1,184,726	1,099,756	-	-	1,184,726	1,099,756
Economic environment	78,619	378,395	-	-	78,619	378,395
Human services	80,922	99,220	-	-	80,922	99,220
Culture/recreation	965,895	785,510	-	-	965,895	785,510
Interest on long-term debt	35,049	42,764	-	-	35,049	42,764
Water	-	-	7,079,640	7,833,032	7,079,640	7,833,032
Sanitation	-	-	2,466,360	1,796,345	2,466,360	1,796,345
Golf course	-	-	443,201	370,736	443,201	370,736
Airport	-	-	2,156,530	2,618,225	2,156,530	2,618,225
Total expenses	<u>16,012,999</u>	<u>19,658,147</u>	<u>12,145,731</u>	<u>12,618,338</u>	<u>28,158,730</u>	<u>32,276,485</u>
Increase (decrease) in net assets before transfer in (out)	2,938,085	(2,561,424)	6,066,989	4,516,343	9,005,074	1,954,919
Transfer in/(out)	690,428	-	(690,428)	(1,331,916)	-	(1,331,916)
Increase (decrease) in net position	3,628,513	(2,561,424)	5,376,561	3,184,427	9,005,074	623,003
Net position at beginning of year	27,032,496	22,026,636	46,150,342	42,965,915	73,182,838	64,992,551
Prior Period Adjustment	181,504	7,567,284	344,003	-	525,507	7,567,284
Net position at beginning of year, restated	27,214,000	29,593,920	46,494,345	42,965,915	73,708,345	72,559,835
Net position at end of year	<u>\$ 30,842,513</u>	<u>\$ 27,032,496</u>	<u>\$ 51,870,906</u>	<u>\$ 46,150,342</u>	<u>\$ 82,713,419</u>	<u>\$ 73,182,838</u>

City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

**Revenues by Source - Governmental Activities
For the Year Ended September 30, 2023**



**Expenses by Funtion - Governmental Activities
For the Year Ended September 30, 2023**



City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

Business-type Activities

Business-type activities increased the City's net position by \$5,376,561. Key elements of this increase were as follows:

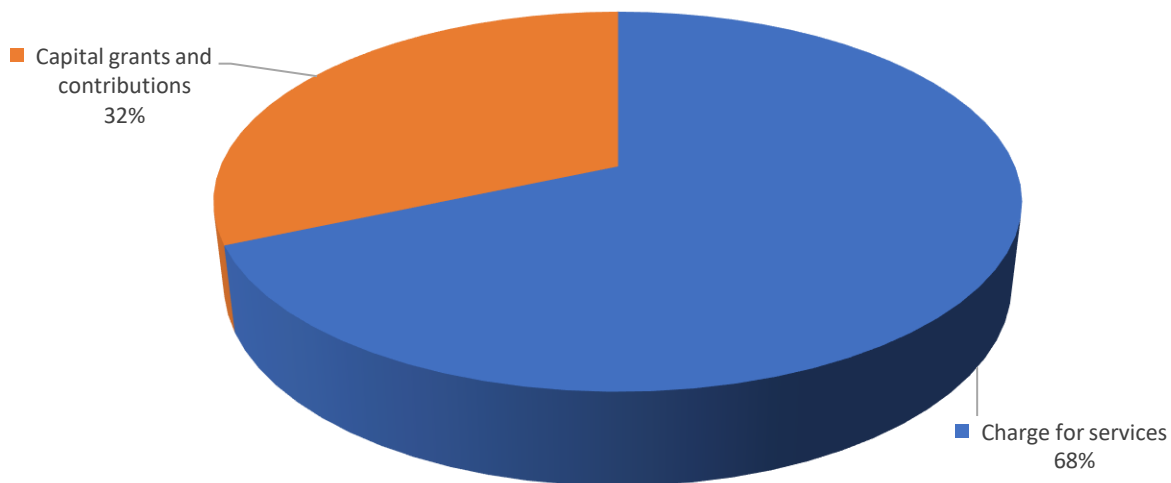
The Water fund had an operating income of \$1,043,973 in addition to net nonoperating expenses of (\$183,517) resulting in gain of \$860,456 before capital contributions and transfers. After capital contributions and transfers, the net position increased by \$4,207,857. The net position at the end of the fiscal year in the Water fund totaled \$29,105,601.

The Sanitation fund net position increased by \$552,886 due to operating income of \$768,211, the fund increased from the prior year. The net position at the end of the fiscal year in the Sanitation fund was \$2,842,450.

The Golf Course fund net position increased by \$11,696 due to transfers from the General Fund. The net position at the end of the fiscal year in the Golf Course fund was \$1,024,773.

The Airport fund received capital contributions of \$1,244,051 for various capital projects throughout the fiscal year. These funds were used for projects that included pavement, marking, and lighting rehabilitation of taxiways, taxi lanes, and runways. The operating loss for the Airport which includes depreciation totaled \$926,534. This loss combined with a total nonoperating expense was partially offset by the capital contributions, bringing the change in net position of the fund to \$604,122. The net position at the end of the fiscal year in the Airport fund totaled \$18,898,082.

**Revenues by Source - Business-type Activities
For the Year Ended September 30, 2023**



City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

Financial Analysis of the City's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$30,842,513, an increase of \$3,628,513 for the current year. This total includes net invested in capital asset, net of related debt of \$26,147,986, restricted net assets of \$3,286,133, and unrestricted of \$1,408,394 which is available for spending at the government's discretion.

General Fund

The General Fund is the chief operating fund of the City. At the end of the current fiscal year General fund balance was \$6,460,255, a decrease of \$116,906, from the prior year.

Local tax revenues are the primary sources of the City's tax revenue and are a combination of property tax, franchise, utility, sales tax and local option gas taxes. Total taxes increased by \$344,908 from the prior year.

Ad valorem taxes, which were accounted for in the general and special revenue funds was 6.4000 mills, and generated \$3,218,855 which was an increase of \$263,451 from the prior year. The City is in its eighth year of implementing a special assessment for fire protection services that generated \$1,642,710 in revenues.

Total revenues for the General Fund decreased by \$2,399,286 from the prior year. The General Fund had a decrease of \$2,006,524 in expenditures. Unassigned fund balance in the General Fund increased was \$3,097,988 at year end or a change of 112.14% from the prior year.

Special Revenue Funds

The Downtown Redevelopment fund balance was \$1,742,873, an increase of \$484,895 from the prior year. This increase was the result of a taxes revenues of \$699,043.

The Better Place Plan fund ended the fiscal year with a balance of \$1,247,839, an increase of \$115,733 from the prior year. This increase was due to an increase in grant revenues.

The Grants fund ended the fiscal year with a balance of \$0.

City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

Proprietary Funds

Proprietary funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis is financed through user charges. The City operates four proprietary enterprise funds: the Water, Golf Course Fund, Sanitation Fund, and Airport Fund. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of September 30, 2023, total proprietary fund net position amounted to \$51,870,906.

Water Fund

The Water Fund accounts for operations of the City's water and sewer systems. Operating revenue decreased by \$1,033,123 or 11.52% from the prior year. Operating expenses also decreased by a total of \$741,456 or 9.72%. Unrestricted net position at the end of the fiscal year for the water fund amounted to \$2,651,980.

Sanitation Fund

There was a decrease in operating revenue of \$444,371 or 12.10% from the prior year. Expenses increased by \$673,770. Unrestricted net position for the sanitation fund equaled \$1,813,535.

Golf Course Fund

The City entered into a franchise agreement in February 2017 for operation of golf course. Operating revenues booked decreased by \$1,084 from the prior year. Operating expenses increased by \$79,566 or 22.20%, exceeding operating revenues by (\$319,329). Unrestricted net position for the golf course fund equaled negative (\$427,323).

Airport Fund

Operating revenue decreased by \$87,917 and operating expenses decreased \$457,497 over the prior year. This resulted in a continued negative unrestricted net position balance of (\$427,323) at fiscal year-end.

Other factors concerning the finances of these four funds have already been addressed in the discussion of the City's business-type activities above.

General Fund Budgetary Highlights

A comparison of actual revenues versus the final budget reflects that actual revenues, excluding transfers, were \$886,761 more than budgeted, primarily composed of unbudgeted refunds from prior year health insurance claims paid and sale of surplus equipment. There were significant variances in actual versus final budget revenue and expenditures. The City had several unanticipated general fund revenues and general fund expenditures for the fiscal year.

City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

Capital Asset and Debt Administration

**City of Palatka Capital Assets (Net of Depreciation)
September 30, 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land and Improvements	\$ 4,393,155	\$ 4,327,441	\$ 7,015,211	\$ 7,015,211	\$ 11,408,366	\$ 11,342,652
Buildings and Improvements	2,319,803	2,632,450	12,394,710	12,569,743	14,714,513	15,202,193
Infrastructure	13,186,401	9,232,254	-	-	13,186,401	9,232,254
Furniture and Equipment	1,677,391	1,844,800	2,184,249	2,149,694	3,861,640	3,994,494
Intangibles	-	-	-	-	-	-
Water/Sewer Distribution System	-	-	15,568,295	12,534,431	15,568,295	12,534,431
Plant Assets and Equipment	-	-	18,380,746	19,211,960	18,380,746	19,211,960
Construction in Progress	5,679,958	3,393,922	6,053,937	1,807,516	11,733,895	5,201,438
Total	<u>\$ 27,256,708</u>	<u>\$ 21,430,867</u>	<u>\$ 61,597,147</u>	<u>\$ 55,288,555</u>	<u>\$ 88,853,855</u>	<u>\$ 76,719,422</u>

Capital Assets

The capital assets of the governmental funds are those assets used in the performance of general governmental functions and exclude the assets of the Enterprise Funds. As of September 30, 2023, the governmental capital assets of the City amounted to \$27,256,708, net of depreciation. This was an increase of \$5,825,841 over the prior year. Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets, which are recorded at estimated acquisition value at the date of contribution.

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2023, (net of accumulated depreciation) amounts to \$88,853,855. This investment in capital assets includes land, buildings, infrastructure, improvements, furniture, equipment, water and sewer distribution system and construction in progress. The total increase in the City's net investment in capital assets was \$12,134,433.

Major capital asset events during the fiscal year occurred in multiple funds. The city received various grants and private contributions that paid for project costs at the airport and the City's riverfront and historic districts. The capital asset expenditures were for the following:

- Construction of South District Stormwater Improvements
- Hank Bryan and Booker Park Improvements
- Taxiway A Edge Lighting at Airport
- Airport Security Fencing
- Phase V North Side Potable Line Replacement
- Palatka Heights Potable Line Replacement
- State Road 20 Road Improvements
- Beneficial Reclaimed Water Project

Additional information on the City's capital assets is found in Note 5 in the notes to the financial statements.

City of Palatka
Management's Discussion and Analysis (Continued)
September 30, 2023

Long-term Debt

At the end of the current fiscal year, the City had total debt outstanding of \$14,581,709.

	City of Palatka Long-term Debt Obligations For the Years Ended September 30, 2023 and 2022					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue Bonds	\$ -	\$ -	\$ 5,197,955	\$ 5,419,077	\$ 5,197,955	\$ 5,419,077
Notes Payable	202,898	241,878	7,852,422	7,000,836	8,055,320	7,242,714
Capital Lease Obligations	905,824	979,877	316,047	458,822	1,221,871	1,438,699
Water/Sewer Agreements	-	-	106,563	117,856	106,563	117,856
Total	<u>\$ 1,108,722</u>	<u>\$ 1,221,755</u>	<u>\$ 13,472,987</u>	<u>\$ 12,996,591</u>	<u>\$ 14,581,709</u>	<u>\$ 14,218,346</u>

The City's total long-term debt increased \$363,363 from the prior year. The increase is attributed to the following:

- Governmental activities:
 - Payments of notes of \$113,033.
 - No new capital leases.
- Business-type activities:
 - Total payments made of bonds, notes, and leases of \$946,268.
 - New State revolving fund loan of \$1,412,157.

Other long-term liability activity included:

- Governmental activities:
 - Governmental obligations for compensated absences increased by 34.55% or \$153,027.
 - Total OPEB obligations increased by \$13,407 or 3.31% to arrive at a total obligation of \$418,541.
 - Net pension liability decreased by \$361,888, or (6.53%) to arrive at a total obligation of \$5,179,119.
- Business-type activities:
 - Compensated absences increased by 3.78% or \$10,473.
 - Total OPEB obligations increased by \$21,582 or 10.44% to arrive at a total obligation of \$228,282.
 - Net pension liability increased by \$1,052,580 or 59.39% to arrive at a total obligation of \$2,824,814.

Additional information on the City's long-term liabilities can be found in Note 6 in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The budget serves as the annual financial plan for the City. It articulates public priorities, helps management make informed choices about the allocation of resources, promotes effective communications, establishes broad goals and management strategies to guide decision making and develops approaches to achieve those goals.

For the FY 2022-2023 budget, City staff proposed a balanced General Fund budget without the use of reserves to balance the budget. The City Commission kept the City's millage rate the same as FY 2021-2022, 6.4000 mills. The inclusion of the annual special assessment for fire protection services allows for the millage rate to avoid an increase.

Water and sewer base meter rates were increased to accommodate for inflation resulting in the Utility Fund budget being balanced with some funds anticipated to be put into reserves. Solid waste rates were increased also to ensure the long-term sustainability of the fund. These increases are necessary in order to maintain capital replacements.

The City continues to assess various cost cutting and revenue enhancing activities at the Palatka Municipal Airport in order to move this community asset toward financial solvency. Rehabilitation of markings, lighting, and pavement on runways, taxiways, and taxi-lanes with 100% grant funding.

Request for Information

This financial report is designed to provide a general overview of the City's finances for all of those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Director, 201 N. 2nd Street, Palatka, Florida 32177.

City of Palatka, Florida
Statement of Net Position
September 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Palatka Gas Authority
Assets:				
Cash and cash equivalents	\$ 8,226,066	\$ 3,758,995	\$ 11,985,061	\$ 2,414,192
Investments	-	-	-	756,387
Accounts receivable, net	39,193	949,832	989,025	1,238,596
Internal balances	421,638	(421,638)	-	-
Due from other governments	1,528,049	2,958,186	4,486,235	-
Inventory	-	167,504	167,504	121,074
Prepaid expenses	203,150	-	203,150	-
Restricted cash and cash equivalents	1,972,391	2,725,116	4,697,507	-
Restricted investments	-	-	-	1,077,367
Capital assets:				
Nondepreciable	10,073,113	13,069,148	23,142,261	211,543
Depreciable, net	17,183,595	48,527,999	65,711,594	5,667,739
Total assets	<u>39,647,195</u>	<u>71,735,142</u>	<u>111,382,337</u>	<u>11,486,898</u>
Deferred outflows of resources:				
Pension related items	1,513,587	825,545	2,339,132	250,409
OPEB related items	34,196	18,651	52,847	5,657
Total deferred outflows of resources	<u>1,547,783</u>	<u>844,196</u>	<u>2,391,979</u>	<u>256,066</u>
Liabilities:				
Accounts payable and accrued liabilities	694,011	839,923	1,533,934	1,912,149
Deposits	450	36,581	37,031	1,512,020
Non-current liabilities:				
Due within in one year	335,744	639,873	975,617	-
Due in more than one year	6,966,526	16,173,505	23,140,031	926,080
Total liabilities	<u>7,996,731</u>	<u>17,689,882</u>	<u>25,686,613</u>	<u>4,350,249</u>
Deferred inflows of resources:				
Pension related items	-	-	-	-
OPEB related items	110,675	60,364	171,039	18,310
Unearned revenues	2,245,059	2,958,186	5,203,245	-
Total deferred inflows of resources	<u>2,355,734</u>	<u>3,018,550</u>	<u>5,374,284</u>	<u>18,310</u>
Net position				
Net Invested in capital assets, net of related debt	26,147,986	47,836,865	73,984,851	5,879,282
Restricted for:				
Law enforcement	84,262	-	84,262	-
Fire safety education	35,006	-	35,006	-
Fire protection	1,084	-	1,084	-
Cemetery improvements	175,069	-	175,069	-
Capital project	1,247,839	-	1,247,839	-
Downtown redevelopment	1,742,873	8,095	1,750,968	-
Unrestricted	1,408,394	4,025,946	5,434,340	1,495,123
Total net position	<u>\$ 30,842,513</u>	<u>\$ 51,870,906</u>	<u>\$ 82,713,419</u>	<u>\$ 7,374,405</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statements of Activities
Year Ended September 30, 2023

Functions/Programs	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government			Componet Unit Palatka gas authority
					Governmental Activities	Business-Type Activities	Total	
Primary government								
Governmental activities:								
General government	\$ 7,408,215	\$ 168,166	\$ 120,093	\$ 2,957,648	\$ (4,162,308)	\$ -	\$ (4,162,308)	\$ -
Public safety	6,259,573	1,866,153	302,752	-	(4,090,668)	-	(4,090,668)	-
Physical environment	-	-	-	-	-	-	-	-
Transportation	1,184,726	38,741	-	-	(1,145,985)	-	(1,145,985)	-
Economic environment	78,619	-	30,000	2,558,656	2,510,037	-	2,510,037	-
Human services	80,922	-	-	-	(80,922)	-	(80,922)	-
Culture and recreation	965,895	28,823	-	172,500	(764,572)	-	(764,572)	-
Interest on long-term debt	35,049	-	-	-	(35,049)	-	(35,049)	-
Total governmental activities	16,012,999	2,101,883	452,845	5,688,804	(7,769,467)	-	(7,769,467)	-
Business-type activities:								
Water	7,079,640	7,932,537	-	4,484,775	-	5,337,672	5,337,672	-
Sanitation	2,466,360	3,229,006	-	10,545	-	773,191	773,191	-
Golf Course	443,201	123,872	-	-	-	(319,329)	(319,329)	-
Airport	2,156,530	1,172,975	-	1,244,051	-	260,496	260,496	-
Total business-type activities	12,145,731	12,458,390	-	5,739,371	-	6,052,030	6,052,030	-
Total primary government	28,158,730	14,560,273	452,845	11,428,175	(7,769,467)	6,052,030	(1,717,437)	-
Componet unit								
Palatka Gas Authority	\$ 2,167,429	\$ 2,777,536	\$ -	\$ 25,250	-	-	-	635,357
General revenues and transfers								
General revenues:								
Property taxes					3,917,898	-	3,917,898	-
Sales tax and intergovernmental unrestricted shared revenues					2,662,531	-	2,662,531	-
Franchise taxes					1,161,627	-	1,161,627	-
Utility taxes					2,025,372	-	2,025,372	-
Communications service tax					357,090	-	357,090	-
Investment earnings					230,234	1,559	231,793	47,313
Contribution from componet unit					41,528	-	41,528	-
Miscellaneous					311,272	13,400	324,672	96,000
Transfers					690,428	(690,428)	-	-
Total general revenues and transfers					11,397,980	(675,469)	10,722,511	143,313
Change in net position					3,628,513	5,376,561	9,005,074	778,670
Net position - beginning of year					27,032,496	46,150,342	73,182,838	6,595,735
Prior period adjustment					181,504	344,003	525,507	-
Net position - beginning of year, restated					27,214,000	46,494,345	73,708,345	6,595,735
Net position - end of year					\$ 30,842,513	\$ 51,870,906	\$ 82,713,419	\$ 7,374,405



The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Balance Sheet
Governmental Funds
September 30, 2023

	General Fund	Downtown Redevelopment Agency Fund	Better Place Plan Fund	Special Revenues Fund	Total Governmental Funds
Assets:					
Cash and cash equivalents	\$ 6,168,521	\$ 1,743,834	\$ 313,711	\$ -	\$ 8,226,066
Restricted cash and cash equivalents	-	-	-	1,972,391	1,972,391
Accounts receivable, net	39,193	-	-	-	39,193
Due from other funds	258,896	-	-	-	258,896
Due from other government	234,490	-	1,293,559	-	1,528,049
Prepaid expenses	203,150	-	-	-	203,150
Long-term advances to other funds	162,742	-	-	-	162,742
Total assets	<u>\$ 7,066,992</u>	<u>\$ 1,743,834</u>	<u>\$ 1,607,270</u>	<u>\$ 1,972,391</u>	<u>\$ 12,390,487</u>
Liabilities and fund balances:					
Liabilities:					
Accounts payable	\$ 398,767	\$ 961	\$ 86,763	\$ -	\$ 486,491
Unearned revenue	207,520	-	-	-	207,520
Deposits	450	-	-	-	450
Total liabilities	<u>606,737</u>	<u>961</u>	<u>86,763</u>	<u>-</u>	<u>694,461</u>
Deferred inflows of resources					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>272,668</u>	<u>1,972,391</u>	<u>2,245,059</u>
Fund balances:					
Non-spendable	162,742	-	-	-	162,742
Restricted	323,226	1,742,873	1,247,839	-	3,313,938
Committed	113,758	-	-	-	113,758
Unassigned	5,860,529	-	-	-	5,860,529
Total fund balances	<u>6,460,255</u>	<u>1,742,873</u>	<u>1,247,839</u>	<u>-</u>	<u>9,450,967</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,066,992</u>	<u>\$ 1,743,834</u>	<u>\$ 1,607,270</u>	<u>\$ 1,972,391</u>	<u>\$ 12,390,487</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds
September 30, 2023

Fund balance – total governmental funds	\$ 9,450,967
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the governmental funds.	
Capital assets, net	27,256,708
Long-term liabilities are not reported in the governmental funds	
Bonds and notes payable	(202,898)
Capital leases	(905,824)
Compensated absences	(595,888)
Total OPEB liability	(418,541)
Net pension liability	(5,179,119)
Deferred outflows and inflows associated with pensions and OPEB are not reported in the governmental funds.	
Deferred outflows-pension	1,513,587
Deferred inflows-pension	-
Deferred outflows-OPEB	34,196
Deferred inflows-OPEB	(110,675)
Change in net position of governmental activities	<u><u>\$ 30,842,513</u></u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2023

	General Fund	Downtown Redevelopment Agency Fund	Better Place Plan Fund	Special Revenues Fund	Total Governmental Funds
Revenues					
Taxes	\$ 5,678,987	\$ 699,043	\$ 1,340,171	\$ -	\$ 7,718,201
Permits, fees, and special assessments	2,873,169	-	-	-	2,873,169
Intergovernmental	1,617,636	-	3,180,147	2,508,656	7,306,439
Charges for services	242,920	-	-	-	242,920
Fines and forfeitures	100,781	-	-	-	100,781
Miscellaneous	709,215	350	-	-	709,565
Total revenues	<u>11,222,708</u>	<u>699,393</u>	<u>4,520,318</u>	<u>2,508,656</u>	<u>18,951,075</u>
Expenditures:					
Current:					
General government	2,577,381	-	2,230,155	2,508,656	7,316,192
Public safety	7,140,052	-	-	-	7,140,052
Physical environment	-	-	-	-	-
Transportation	896,002	-	-	-	896,002
Economic environment	-	78,619	-	-	78,619
Human services	75,895	-	-	-	75,895
Culture and recreation	777,168	-	-	-	777,168
Capital Outlay	240,771	98,820	2,167,160	-	2,506,751
Debt service:					
Principal retirement	264,609	-	67,444	-	332,053
Interest and fiscal charges	19,089	-	15,960	-	35,049
Total expenditures	<u>11,990,967</u>	<u>177,439</u>	<u>4,480,719</u>	<u>2,508,656</u>	<u>19,157,781</u>
Excess of revenues over (under) expenditures	<u>(768,259)</u>	<u>521,954</u>	<u>39,599</u>	<u>-</u>	<u>(206,706)</u>
Other financing sources (uses)					
Transfers in	1,510,458	-	76,134	-	1,586,592
Transfers out	(859,105)	(37,059)	-	-	(896,164)
Total other financing sources (uses)	<u>651,353</u>	<u>(37,059)</u>	<u>76,134</u>	<u>-</u>	<u>690,428</u>
Net change in fund balance	(116,906)	484,895	115,733	-	483,722
Fund balances - beginning of year	5,005,174	1,257,978	1,100,508	4,481,047	11,844,707
Restatement	<u>1,571,987</u>	<u>-</u>	<u>31,598</u>	<u>(4,481,047)</u>	<u>(2,877,462)</u>
Fund balances - beginning of year restated	<u>6,577,161</u>	<u>1,257,978</u>	<u>1,132,106</u>	<u>-</u>	<u>8,967,245</u>
Fund balances - end of year	<u>\$ 6,460,255</u>	<u>\$ 1,742,873</u>	<u>\$ 1,247,839</u>	<u>\$ -</u>	<u>\$ 9,450,967</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Reconciliation Statement of Revenues, Expenditures, and Changes in Fund Balances to the
Statement of Activities
Governmental Funds
Year Ended September 30, 2023

Net change in fund balance – total governmental funds		\$ 483,722
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental fund report capital outlay as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives.		
Acquisitions of capital assets	3,929,645	
Loss on disposal of capital assets	597,394	
Current year depreciation expense	<u>(1,052,948)</u>	3,474,091
Repayment of debt principal is an expenditure in the governmental funds, but the repayment does does not effect net position of governmental activities.		
Principal retirement		332,053
The timing of revenue sometimes differs between governmental funds and government activities.		
Change in unavailable revenues		(484,814)
Net changes in net pension liability and total OPEB liability and related deferred outflows and inflows are reported in the statement of activities but not in the governmental funds.		
Net pension liability	(361,888)	
Deferred outflows-pension	534,628	
Deferred inflows-pension	(194,543)	
Total OPEB liability	13,407	
Deferred outflows-OPEB	21,599	
Deferred inflows-OPEB	<u>(36,714)</u>	<u>(23,512)</u>
Change in net position of governmental activities		<u>\$ 3,628,513</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Net Position
Proprietary Funds
September 30, 2023

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sanitation Fund	Golf Course Fund	Airport Fund	
Current assets					
Cash and cash equivalents	\$ 1,650,412	\$ 2,032,819	\$ 34,392	\$ 41,372	\$ 3,758,995
Restricted cash and cash equivalents	2,340,536	375,481	310	694	2,717,021
Accounts receivable, net	647,095	219,680	83,057	-	949,832
Due from other government	2,958,186	-	-	-	2,958,186
Inventory	155,349	-	-	12,155	167,504
Total current assets	<u>7,751,578</u>	<u>2,627,980</u>	<u>117,759</u>	<u>54,221</u>	<u>10,551,538</u>
Noncurrent assets					
Restricted cash and cash equivalents	8,095	-	-	-	8,095
Capital assets, net	39,783,276	1,291,279	1,169,681	19,352,911	61,597,147
Total noncurrent assets	<u>39,791,371</u>	<u>1,291,279</u>	<u>1,169,681</u>	<u>19,352,911</u>	<u>61,605,242</u>
Total Assets	<u>\$ 47,542,949</u>	<u>\$ 3,919,259</u>	<u>\$ 1,287,440</u>	<u>\$ 19,407,132</u>	<u>\$ 72,156,780</u>
Deferred outflows of resources					
Pension related	500,299	275,268	-	49,978	825,545
OPEB related	11,303	6,219	-	1,129	18,651
Total deferred outflows of resources	<u>511,602</u>	<u>281,487</u>	<u>-</u>	<u>51,107</u>	<u>844,196</u>
Current liabilities:					
Accounts payable and accrued liabilities	\$ 754,817	\$ 57,786	\$ 732	\$ 26,588	\$ 839,923
Due to other funds	-	-	129,273	129,623	258,896
Deposits	11,370	-	-	25,211	36,581
Current portion of long-term liabilities	499,105	112,243	23,134	5,391	639,873
Total current liabilities	<u>1,265,292</u>	<u>170,029</u>	<u>153,139</u>	<u>186,813</u>	<u>1,775,273</u>
Noncurrent liabilities:					
Total OPEB liability	138,344	76,118	-	13,820	228,282
Net pension liability	1,711,901	941,900	-	171,013	2,824,814
Advances from other funds	-	-	-	162,742	162,742
Other long-term liabilities	12,838,645	150,121	109,528	22,115	13,120,409
Total noncurrent liabilities	<u>14,688,890</u>	<u>1,168,139</u>	<u>109,528</u>	<u>369,690</u>	<u>16,336,247</u>
Total liabilities	<u>15,954,182</u>	<u>1,338,168</u>	<u>262,667</u>	<u>556,503</u>	<u>18,111,520</u>
Deferred inflows of resources					
Pension related	-	-	-	-	-
OPEB related	36,582	20,128	-	3,654	60,364
Deferred revenues	2,958,186	-	-	-	2,958,186
Total deferred inflows of resources	<u>2,994,768</u>	<u>20,128</u>	<u>-</u>	<u>3,654</u>	<u>3,018,550</u>
Net position					
Net investment in capital assets	26,445,526	1,028,915	1,037,019	19,325,405	47,836,865
Restricted for capital projects	8,095	-	-	-	8,095
Unrestricted	2,651,980	1,813,535	(12,246)	(427,323)	4,025,946
Total net position	<u>\$ 29,105,601</u>	<u>\$ 2,842,450</u>	<u>\$ 1,024,773</u>	<u>\$ 18,898,082</u>	<u>\$ 51,870,906</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Proprietary Funds
Year Ended September 30, 2023

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sanitation Fund	Golf Course Fund	Airport Fund	
Operating revenues					
User fees	\$ 7,931,362	\$ 3,227,502	\$ -	\$ 1,130,507	\$ 12,289,371
Other operating revenues	1,175	1,504	123,872	42,468	169,019
Total operating revenues	<u>7,932,537</u>	<u>3,229,006</u>	<u>123,872</u>	<u>1,172,975</u>	<u>12,458,390</u>
Operating expenses					
Personal services	2,913,442	1,295,412	-	331,922	4,540,776
Physical environment	454,881	10,741	-	-	465,622
Operating expenses	2,193,173	886,039	341,544	894,846	4,315,602
Depreciation	1,327,068	268,603	96,429	926,534	2,618,634
Total expenditures	<u>6,888,564</u>	<u>2,460,795</u>	<u>437,973</u>	<u>2,153,302</u>	<u>11,940,634</u>
Operating income (loss)	<u>1,043,973</u>	<u>768,211</u>	<u>(314,101)</u>	<u>(980,327)</u>	<u>517,756</u>
Nonoperating revenues (expenses)					
Investment earnings	1,559	-	-	-	1,559
Interest expense	(191,076)	(5,565)	(5,228)	(3,228)	(205,097)
Sale of surplus property	6,000	5,300	-	2,100	13,400
Total nonoperating revenues (expenses)	<u>(183,517)</u>	<u>(265)</u>	<u>(5,228)</u>	<u>(1,128)</u>	<u>(190,138)</u>
Income (loss) before capital contributions and transfers	860,456	767,946	(319,329)	(981,455)	327,618
Capital contributions and transfers					
Capital contributions	4,484,775	10,545	-	1,244,051	5,739,371
Transfers in	17,628	-	331,390	451,582	800,600
Transfers out	(1,155,002)	(225,605)	(365)	(110,056)	(1,491,028)
Total other financing sources (uses)	<u>3,347,401</u>	<u>(215,060)</u>	<u>331,025</u>	<u>1,585,577</u>	<u>5,048,943</u>
Net change in fund balance	4,207,857	552,886	11,696	604,122	5,376,561
Fund balances - beginning of year	24,866,055	2,004,110	1,013,077	18,267,100	46,150,342
Restatement	<u>31,689</u>	<u>285,454</u>	<u>-</u>	<u>26,860</u>	<u>344,003</u>
Fund balances - beginning of year, restated	<u>24,897,744</u>	<u>2,289,564</u>	<u>1,013,077</u>	<u>18,293,960</u>	<u>46,494,345</u>
Fund balances - end of year	<u>\$ 29,105,601</u>	<u>\$ 2,842,450</u>	<u>\$ 1,024,773</u>	<u>\$ 18,898,082</u>	<u>\$ 51,870,906</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2023

	Water Fund	Sanitation Fund	Golf Course Fund	Airport Fund	Total Enterprise Fund
Cash flows from operating activities:					
Receipts from customers	\$ 7,965,262	\$ 3,211,894	\$ 132,347	\$ 2,435,065	\$ 13,744,568
Payments to suppliers	(1,807,708)	(876,237)	(436,862)	(834,512)	(3,955,319)
Payments to employees	(2,700,329)	(1,122,162)	-	(530,929)	(4,353,419)
Net cash provided by (used in) operating activities	<u>3,457,226</u>	<u>1,213,495</u>	<u>(304,515)</u>	<u>1,069,624</u>	<u>5,435,830</u>
Cash flows from non-capital financing activities:					
Transfers in	17,628	-	331,390	451,582	800,600
Transfers out	(1,155,002)	(225,605)	(365)	(110,056)	(1,491,028)
Net cash provided by non-capital financing activities	<u>(1,137,374)</u>	<u>(225,605)</u>	<u>331,025</u>	<u>341,526</u>	<u>(690,428)</u>
Cash flows from capital and related financing activities:					
Capital contributions	4,484,775	10,545	-	1,244,051	5,739,371
Acquisition and construct of capital assets	(7,928,492)	(237,027)	298,651	(743,125)	(8,609,993)
Sale of surplus property	6,000	5,300	-	2,100	13,400
Debt issuance	1,412,157	-	-	-	1,412,157
Principal paid on debt	(484,693)	-	(306,775)	(1,804,575)	(2,596,043)
Interest paid on debt	(191,076)	(5,565)	(5,228)	(3,228)	(205,097)
Net cash provided by (used in) capital and related financing activities	<u>(2,701,329)</u>	<u>(226,747)</u>	<u>(13,352)</u>	<u>(1,304,777)</u>	<u>(4,246,205)</u>
Cash flows from investing activities:					
Sale of investments	20,396	-	-	21,560	41,956
Interest received	1,559	-	-	-	1,559
Net cash provided by investing activities	<u>21,955</u>	<u>-</u>	<u>-</u>	<u>21,560</u>	<u>43,515</u>
Net increase (decrease) in cash and cash equivalents	(359,523)	761,143	13,158	127,933	542,712
Cash and cash equivalents at beginning of year	<u>4,358,566</u>	<u>1,647,157</u>	<u>21,544</u>	<u>(85,867)</u>	<u>5,941,400</u>
Cash and cash equivalents at end of year	<u>\$ 3,999,043</u>	<u>\$ 2,408,300</u>	<u>\$ 34,702</u>	<u>\$ 42,066</u>	<u>\$ 6,484,112</u>
Cash flows from operating activities:					
Operating (loss)	\$ 1,043,973	\$ 768,211	\$ (314,101)	\$ (980,327)	\$ 517,756
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	1,327,068	268,603	96,429	926,534	2,618,634
Change in assets and liabilities:					
(Increase) decrease in receivables, net	32,725	(17,112)	8,475	-	24,088
(Increase) decrease in due from other governments	(1,393,490)	-	-	1,262,090	(131,400)
(Increase) decrease in inventory	(27,976)	-	-	(12,155)	(40,131)
(Increase) decrease in prepaid expenses	-	-	-	-	-
(Increase) decrease in deferred outflows	(118,069)	(34,406)	-	(8,153)	(160,628)
Increase (decrease) in accounts payable and accrued liabilities	546,157	(20,543)	(91,080)	(119,353)	315,181
Increase (decrease) in due to other funds	-	-	(4,238)	-	(4,238)
Increase (decrease) in compensated absences	(10,507)	15,530	-	5,450	10,473
Increase (decrease) in total OPEB liability	14,324	1,706	-	5,552	21,582
Increase (decrease) in customer deposits	-	-	-	(4,994)	(4,994)
Increase (decrease) in net pension liability	693,824	300,863	-	57,893	1,052,580
Increase (decrease) in deferred inflows	1,349,197	(42,534)	-	(62,913)	1,243,750
Net cash provided by (used in) operating activities	<u>\$ 3,457,226</u>	<u>\$ 1,240,318</u>	<u>\$ (304,515)</u>	<u>\$ 1,069,624</u>	<u>\$ 5,462,653</u>
Cash and cash equivalents:					
Unrestricted	\$ 1,650,412	\$ 2,032,819	\$ 34,392	\$ 41,372	\$ 3,758,995
Restricted	2,348,631	375,481	310	694	2,725,116
Total cash and cash equivalents	<u>\$ 3,999,043</u>	<u>\$ 2,408,300</u>	<u>\$ 34,702</u>	<u>\$ 42,066</u>	<u>\$ 6,484,111</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Fiduciary Net Position
Pension Trust Funds
September 30, 2023

	Total
Assets	
Investments:	
Money market and other cash equivalents	\$ 576,753
Fixed income	11,534,272
Equity	13,475,732
Mutual funds - equities	10,115,114
Pooled/Common/Commingled funds - equity	1,256,364
Pooled/Common/Commingled funds - real estate	<u>2,467,226</u>
Total investments	<u>39,425,461</u>
Accounts receivable	<u>382,150</u>
Total assets	<u><u>\$ 39,807,611</u></u>
Liabilities	\$ 109,223
Net position:	
Restricted for pension benefits	<u>39,698,388</u>
Total Liabilities and Net Position	<u><u>\$ 39,807,611</u></u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Changes in Fiduciary Net Position
Pension Trust Funds
Year Ended September 30, 2023

	Total
Additions	
Contributions	
Employer	\$ 2,564,298
Member	468,304
State on behalf, through general fund	<u>171,168</u>
Total contributions	<u>3,203,770</u>
Investment income	
Net appreciation (depreciation) in fair value of investments	2,033,694
Interest & dividends	992,431
Less investment fee	<u>(164,027)</u>
Net investment income	<u>2,862,098</u>
Total additions	<u>6,065,868</u>
Deductions	
Member benefits	3,243,004
Withdrawals	193,692
Refunds of member contributions	138,494
Administrative expense	<u>128,963</u>
Total deductions	<u>3,704,153</u>
Change in net position	2,361,715
Net position restricted for pension benefits, beginning of the year	<u>37,336,673</u>
Net position restricted for pension benefits, end of the year	<u><u>\$ 39,698,388</u></u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Palatka, Florida (the “City”), which is located in northeast Florida, was incorporated January 8, 1853 under the Laws of the State of Florida, Chapter 492. The City operates under an elected Mayor-Commissioner and a Board of Commissioners (four members) and provides human services, community enrichment and development, law enforcement, fire protection, and rescue service.

As required by generally accepted accounting principles, the accompanying financial statements present the City as a primary government and its component units, entities for which the City is considered financially accountable, or entities that would be misleading to exclude. The component units are included in the reporting entity because of the significance of their operational relationship with the City. The City is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization’s governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. The primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

Blended component units, although legally separate entities, are in substance part of the City’s operations and, accordingly, data from these units are combined with the data of the City. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the City.

Blended Component Unit

The Palatka Downtown Redevelopment Agency (the “Agency”) is a legally separate entity created pursuant to Florida Statutes following the adoption of an approving Resolution (No. 4-12, dated November 10, 1983) by the City. The Agency is governed by a five-member board whose members are the same as the City Commission, and a financial benefit or burden relationship exists. The operations of the Agency are reported in a governmental fund.

Discretely Presented Component Unit

The Palatka Gas Authority (the “Gas Authority”) was created by an Act of the Florida Legislature (Ch. 59-1679, Act 1959) and ratified by election on November 10, 1959. The members of the Gas Authority’s governing board are appointed by the City Commission. Additionally, bond issues and operational and capital budgets must be approved by the City Commission. Annually, the Gas Authority provides a contribution to the City from its net income. The contribution is 5.9% of gross revenues on a monthly basis.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Discretely Presented Component Unit (Continued)

Complete financial statements of the Gas Authority can be obtained directly from:

The Palatka Gas Authority
518 Main Street
Palatka, Florida 32177

Related Organization

The Palatka Housing Authority (the “Housing Authority”) was established by the City in 1962 pursuant to Chapter 421, Florida Statutes. The purpose of the Housing Authority is to provide affordable housing to the Palatka community and surrounding areas. The Housing Authority is considered a related organization because its Board members are appointed by the Mayor of the City of Palatka. The City is not financially accountable for the Housing Authority, nor does it meet other criteria of a component unit and, accordingly, the Housing Authority is not included in the accompanying financial statements.

Joint Ventures

The City did not participate in any joint ventures during the 2022-2023 fiscal year.

Basis of Presentation

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. The more significant of the City’s accounting policies are hereafter described.

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used, if any, are not eliminated in the process of consolidation. 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 charged to external parties.

**City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include: charges for services that are directly related to a given function; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The City reports the following major governmental funds:

General Fund – the primary operating fund, used to account for and report all financial resources not accounted for and reported in another fund.

Downtown Redevelopment Agency Fund – to account for the collection and use of tax increment funds of the City's Downtown Redevelopment Agency.

Better Place Plan Capital Project Fund – to account for revenues received from a discretionary surtax imposed to finance certain capital projects.

Special Revenue Fund – to account for revenues received from a grants sources.

The City reports the following major enterprise funds:

Water Fund – to account for the assets, operation and maintenance of the City-owned water and sewer system.

Sanitation Fund – to account for the assets, operation and maintenance of the City's solid waste department.

Golf Course Fund – to account for the assets, operation and maintenance of the City-owned golf course, which is operated by a third-party vendor.

Airport Fund – to account for the assets, operation and maintenance of the City-owned airport.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The City has no nonmajor governmental funds.

Additionally, the City reports the following fiduciary funds:

Pension Trust Funds – to account for activities of the City’s pension plans.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows.

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Taxes and certain intergovernmental revenues constitute the most significant sources of revenue considered susceptible to accrual. In governmental funds, expenditures are generally recognized when the related liability is incurred. However, debt service expenditures, and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Cash and Cash Equivalents

For purpose of the Statement of Cash Flows, the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable

Receivables are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate. Accounts receivable of the Enterprise Funds are net of a \$65,177 allowance. Accounts receivable of the Gas Authority are net of \$8,764 allowance.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

Investments are reported at fair value based on quoted market prices when available, except for money market investments, which are reported at cost, which approximates fair value.

Inventories

Inventories are stated at cost, based on the first-in, first-out method. Expense is charged as items are consumed.

Long-term Receivables

Noncurrent portions of long-term receivables due to governmental funds are reported on the balance sheet, without regard to the fund's measurement focus. However, special reporting treatment is used to indicate that these receivables are not considered "available spendable resources," since they do not represent net current assets. Recognition of governmental fund revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term loans and advances receivable are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Capital Assets

Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets which are recorded at estimated acquisition value at the date of contribution. The City generally uses a capitalization threshold of \$5,000 for all classes of capital assets, other than intangible assets and infrastructure. Intangible assets, such as computer software, have a capitalization threshold of \$10,000. General infrastructure assets, such as dirt to pavement roads, mill and resurface road projects and all sidewalk projects, have a capitalization threshold of \$100,000.

The City began prospective reporting of general infrastructure assets at the effective date of GASB Statement No. 34. Effective October 1, 2006, the City began retroactive reporting of all major general governmental infrastructure assets. The estimated cost of the initial reporting of these assets was obtained through backtrending (i.e. estimating the current replacement cost of the infrastructure and using appropriate indices to deflate the cost to the estimated acquisition year). The reported values exclude basic road resurfacing, or other normal maintenance and repairs that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Depreciation and amortization of capital assets is provided using the straight-line method over the estimated useful lives of the assets, which range as follows:

	<u>Years</u>
Buildings and improvements	30
Furniture and equipment	3 - 10
Intangibles	10
Water and sewer distribution system	15 - 50
Plant assets and equipment	20 - 50
General infrastructure	35 - 50

For its business-type activities, interest earnings are offset against construction costs for qualified projects financed with tax-exempt debt. No interest costs were capitalized during 2023.

Claims and Judgments

For governmental funds, a fund liability is reported to account for the portion of the liability that will be liquidated with expendable available financial resources. The liability is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

Compensated Absences

The City's policy is to allow limited vesting of employee vacation pay and accumulated sick leave. A liability for accrued compensated absences of employees of the governmental funds has been accrued. Since this liability will not be liquidated with expendable available financial resources, the liability has not been reported in the governmental funds. A liability for compensated absences is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. In prior years, compensated absence liabilities associated with governmental funds were liquidated by the General Fund and Downtown Redevelopment Agency Fund, the funds that incurred the liabilities.

Property Taxes

The Putnam County Tax Collector bills and collects property taxes for the City. At September 30, 2023, property taxes receivable was not material.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Details of the City's tax calendar are presented below:

Lien date	January 1
Levy date	October 1
Discount period	November - February
No discount period	March
Delinquent date	April 1

Operating Revenues and Expenses

The enterprise funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, the information about the fiduciary net position of the City's General, Police Officers', and Firefighters' Pension Plans (the "Plans") and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflow/ Inflows of Resources

A *deferred outflow of resources* is a consumption of net position that is applicable to a future reporting period.

A *deferred inflow of resources* is an acquisition of net position that is applicable to a future reporting period.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted Net Position

In the accompanying government-wide and proprietary funds' statements of net position, *restricted net position* is subject to restrictions beyond the City's control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or is imposed by law through constitutional provisions or enabling legislation.

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

The City has no net position restricted by enabling legislation.

Fund Balance

The City follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

Nonspendable Fund Balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the City's highest level of decision-making authority, which is by ordinance approved by the City Commission. Committed amounts cannot be used for any other purpose unless the City removes those constraints by taking the same type of action.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the City Commission or (b) a body or official to which the Commission has delegated the authority to assign amounts to be used for specific purposes. At this point in time, only the Commission has the authority to assign fund balances.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance (Continued)

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund.

The City's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits and investments are classified in the accompanying financial statements as follows:

	Primary Government	Componet Unit
Statement of net position:		
Cash and equivalents	\$ 11,985,061	\$ 2,414,192
Restricted cash and equivalents	4,697,507	756,387
Restricted investments	-	1,077,367
Statement of fiduciary net position:		
Money market and other cash equivalents	576,753	-
Investments	38,848,708	-
Total deposits and investments	\$ 56,108,029	\$ 4,247,946

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

For purpose of risk disclosures, deposits and investments are comprised of the following:

	Primary Government	Componet Unit
Deposits with financial institutions (including certificates of deposit)	\$ 17,259,321	\$ 3,170,579
Investments - other than pension	-	1,077,367
Investments - pension	38,848,708	-
Total deposits and investments	\$ 56,108,029	\$ 4,247,946

Deposits

All of the City's and the Gas Authority's demand deposits, certificates of deposit, and money market accounts are held in qualified public depositories pursuant to Chapter 280, Florida Statutes, and are entirely insured by Federal depository insurance or collateralized pursuant to the Florida Security for Public Deposits Act.

Investments

Section 218.415, Florida Statutes, authorizes the City to invest excess public funds in the following:

- Direct obligations of the U.S. Treasury;
- Savings accounts and interest bearing deposits in qualified public depositories;
- The Local Government Surplus Funds Trust Fund;
- Securities and Exchange Commission registered money market funds with the highest credit quality rating.

The City's investments at September 30, 2023 are summarized in the following table:

		Maturities			
		0-5 years	5-10 years	10+ years	n/a
Pension investments:					
Fixed income	\$ 11,534,272	\$ 11,534,272	\$ -	\$ -	\$ -
Equity	13,475,732	6,264,938	4,015,248	3,195,546	-
Mutual funds (fixed income)	-	-	-	-	-
Mutual funds (equities)	10,115,114	-	-	-	10,115,114
Pooled/Common/Commingled funds - equity	2,467,226	-	-	-	2,467,226
Total pension investments	\$ 37,592,344	\$ 17,799,210	\$ 4,015,248	\$ 3,195,547	\$ 12,582,340

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

The City's investments in debt securities are rated as follows:

Corporate Bonds and Notes		Government Agencies	
Aaa	9%	Aaa	100%
A1	10%	0	-
A2	17%	0	-
A3	44%	0	-
BAA1	6%	0	-
BAA2	14%	0	-
Not rated	-	Not rated	-
100%		100%	

The City's investments in mutual funds and money markets are not rated for credit quality by a nationally recognized statistical rating organization.

The City is not exposed to foreign currency risk, but is exposed to the following investment risks:

Credit Risk – the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Interest Rate Risk – the risk that changes in interest rates will adversely affect the fair value of an investment.

Concentration of Credit Risk – the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The City does not have a formal investment policy relating to the aforementioned risks, other than Section 218.415, Florida Statutes, for investing public funds. That statute limits the City's exposure to credit risk and interest rate risk by limiting authorized investment options as previously described. However, the City's three pension plans have each adopted investment policies that address the risks described above and set other investing guidelines. Those policies require the investments to be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. To the extent possible, an attempt must be made to match investment maturities with known cash needs and anticipated cash-flow requirements. Furthermore, the policies of the Police Officers' and Firefighter Plans require diversification to the extent practical to control the risk of loss resulting from overconcentration of assets in a specific maturity, issuer, instrument, dealer or bank in which the financial instruments are bought and sold.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

The policies of the General Pension Plan place restrictions on investments, including limits as to quality ratings of at least Standard & Poor's A1 or Moody's P-1 for cash instruments; Standard and Poor's BBB or Moody's Baa for bonds or other evidences of indebtedness; corporations listed on one or more of the recognized national exchanges or on the National Market System of the NASDAQ stock market for equities; real estate investments (REITs) that trade on a major exchange; or obligations issued by the United States Government or guaranteed as to principal and interest by the United States Government or an agency of the United States Government.

NOTE 3 – FAIR VALUE MEASUREMENT

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of September 30, 2023:

- Government bonds and notes – U.S. Treasury bonds and notes are valued using quoted market prices.
- Government agencies - U.S. Agencies are valued using a matrix pricing model.
- Corporate bonds and notes – Valued using quoted market prices.
- Mutual funds – Valued at the daily closing price as reported by the fund.

The following table summarizes the City's assets for which fair values are determined on a recurring basis:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Fixed income	\$ 11,534,272	\$ 11,534,272	\$ -	\$ -
Equity	13,475,732	11,471,192	2,004,540	-
Mutual funds (fixed income)	10,115,114	-	-	-
Mutual funds (equities)	-	-	-	-
Pooled/Common/Commingled funds - equity	2,467,226	2,100,222	367,004	-
Total pension investments	37,592,344	25,105,686	2,371,544	-

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 4 – INTERFUND BALANCES AND TRANSFERS

At September 30, 2023, interfund balances consist of:

- A long-term advance from the General Fund to the Airport Fund of \$162,742.
- Temporary loans from the General Fund to Airport Fund and Golf Course Fund of \$129,623 and \$129,273, respectively, expected to be repaid within the next fiscal year.

Interfund transfers for the year ended September 30, 2023 consisted of the following:

Transfers from:	General fund	Downtown redev. fund	Water fund	Sanitation fund	Golf course fund	Airport fund	Total
Transfers to:							
General fund	\$ -	\$ 19,431	\$ 1,155,002	\$ 365	\$ 225,605	\$ 110,056	\$1,510,459
Better place plan fund	76,134	-	-	-	-	-	76,134
Water fund	-	17,628	-	-	-	-	17,628
Sanitation fund	331,390	-	-	-	-	-	331,390
Airport	451,582	-	-	-	-	-	451,582
Total	\$ 859,106	\$ 37,059	\$ 1,155,002	\$ 365	\$ 225,605	\$ 110,056	\$2,387,193

The interfund transfers were made in the normal course of operations and are consistent with the activities of the fund making the transfer.

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 5 – CAPITAL ASSETS ACTIVITY

During the year ended September 30, 2023, the following changes in capital assets occurred:

Primary Government	Balance October 1, 2022	Additions	Deletions	Transfers	Balance September 30, 2023
Governmental activities:					
Capital assets not being depreciated:					
Land and improvements	\$ 4,327,441	\$ 65,714	\$ -	\$ -	\$ 4,393,155
Construction in progress	3,393,922	6,765,230	-	(4,479,194)	5,679,958
Total not being depreciated	7,721,363	6,830,944	-	(4,479,194)	10,073,113
Capital assets being depreciated:					
Buildings and improvements	8,556,238	9,417	-	-	8,565,655
Infrastructure	18,642,048	-	(429,062)	4,479,194	22,692,180
Furniture and equipment	5,630,811	38,428	(168,332)	-	5,500,907
Intangibles	247,544	-	-	-	247,544
Total being depreciated	33,076,641	47,845	(597,394)	4,479,194	37,006,286
Less accumulated depreciation for:					
Buildings and improvements	5,923,788	322,064	-	-	6,245,852
Infrastructure	9,409,794	525,047	(429,062)	-	9,505,779
Furniture and equipment	3,786,011	205,837	(168,332)	-	3,823,516
Intangibles	247,544	-	-	-	247,544
Total accumulated depreciation	19,367,137	1,052,948	(597,394)	-	19,822,691
Total being depreciated, net	13,709,504	(1,005,103)	-	4,479,194	17,183,595
Governmental activities capital assets, net	\$ 21,430,867	\$ 5,825,841	\$ -	\$ -	\$ 27,256,708

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

Governmental activities:

General government	\$ 224,660
Public safety	345,810
Transportation	288,724
Human services	5,027
Culture and recreation	188,727
Total depreciation expense governmental activities	\$ 1,052,948

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 5 – CAPITAL ASSETS ACTIVITY (CONTINUED)

	Balance October 1, 2022	Additions	Deletions	Transfers	Balance September 30, 2023
Business-type activities:					
Capital assets not being depreciated:					
Land and improvements	\$ 7,015,211	\$ -	\$ -	\$ -	\$ 7,015,211
Construction in progress	1,807,516	6,969,420	-	(2,722,999)	6,053,937
Total not being depreciated	8,822,727	6,969,420	-	(2,722,999)	13,069,148
Capital assets being depreciated:					
Buildings and improvements	25,980,286	10,981	-	651,886	26,643,153
Furniture and equipment	6,037,789	304,867	-	-	6,342,656
Water and sewer distribution system	18,756,686	1,541,080	-	1,902,224	22,199,990
Plant assets and equipment	37,036,244	100,878	-	168,889	37,306,011
Total being depreciated	87,811,005	1,957,806	-	2,722,999	92,491,810
Less accumulated depreciation for:					
Buildings and improvements	13,410,543	837,900	-	-	14,248,443
Furniture and equipment	3,888,095	270,312	-	-	4,158,407
Water and sewer distribution system	6,222,255	409,440	-	-	6,631,695
Plant assets and equipment	17,824,284	1,100,981	-	-	18,925,265
Total accumulated depreciation	41,345,177	2,618,634	-	-	43,963,811
Total being depreciated, net	46,465,828	(660,828)	-	2,722,999	48,527,999
Business-types activities capital assets, net	\$ 55,288,555	\$ 6,308,592	\$ -	\$ -	\$ 61,597,147

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

Business-type activities:

Water	\$ 1,327,068
Sanitation	96,429
Golf Course	268,603
Airport	926,534
Total depreciation expense business-type activities	\$ 2,618,634

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 5 – CAPITAL ASSETS ACTIVITY (CONTINUED)

	Balance October 1, 2022	Additions	Deletions	Transfers	Balance September 30, 2023
Gas Authority capital assets					
Capital assets not being depreciated:					
Land	\$ 211,373	\$ 170	\$ -	\$ -	\$ 211,543
Total not being depreciated	211,373	170	-	-	211,543
Capital assets being depreciated:					
Buildings and improvements	1,256,336	211,373	-	-	1,467,709
Furniture and equipment	1,584,918	129,303	(216,461)	-	1,497,760
Plant assets and equipment	7,631,110	189,169	(17,570)	-	7,802,709
Total being depreciated	10,472,364	529,845	(234,031)	-	11,236,240
Less accumulated depreciation for:					
Buildings and improvements	552,493	38,958	-	-	591,451
Furniture and equipment	1,215,309	199,315	(216,461)	-	1,198,163
Plant assets and equipment	3,216,106	112,289	(17,570)	-	3,310,825
Total accumulated depreciation	4,983,908	350,562	(234,031)	-	5,100,439
Total being depreciated, net	5,488,456	179,283	-	-	5,667,739
Gas Authority capital assets, net	\$ 5,699,829	\$ 179,453	\$ -	\$ -	\$ 5,879,282

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 6 – LONG-TERM OBLIGATIONS

Revenue Bonds and Notes:

Governmental Activities

\$300,000 North CRA road project loan, payable in annual installments ranging from \$10,706 to \$20,376 through February 2039, plus interest at 3.64%, payable semiannually, revenue source - non-ad valorem revenues.

Total	\$ 202,898
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Business-type Activities

\$5,620,357 Florida Municipal Loan Council Refunding Revenue Note, Series 2020; payable in varying installments through October 1, 2040, bearing a fixed interest rate of 2.73%, secured by a pledge of Half-Cent Sales Tax Revenues, Public Service Tax Revenues, and Communications Service Tax Revenues. Interest payments are due every April 1 beginning on April 1, 2021. Principal and interest payments are due every October 1, beginning October 1, 2021.

5,197,955

\$4,268,622 Drinking Water State Revolving Fund Loan, plus capitalized interest of \$15,953, payable in semiannual installments of \$142,476, including interest at 2.61%, through January 2029, from net revenues of the water and sewer system. The proceeds were used to repay the portion of interim loan for construction of the drinking water treatment/distribution project, that was not covered by a DEP grant. The approximate amount of the pledge is equal to the remaining principal and interest of \$3,125,704. During the current year, the City recognized net revenues of \$2,384,388, and paid principal and interest payments in the amount of \$284,080.

1,571,856

\$7,853,000 Drinking Water State Revolving Fund Loan, plus estimated \$20,000 capitalized interest, less principal forgiveness of \$1,210,796, payable in semiannual installments of \$175,506, including interest at 0.32%, beginning December 15, 2020 through December 2040, from net revenues of the water and sewer system. The proceeds are being used for Water Main Improvements. The approximate amount of the pledge is equal to the remaining principal and interest of \$429,640. During the current year, the City drew \$425,554 of the available loan, recognized net revenues of \$2,070,189, and paid principal and interest payments in the amount of \$0.

6,338,879

\$500,000 February 2019 emergency loan for improvements to sewer system, plus interest at 3.37%. Interest will be annually at February 2020 and February 2021 and principal will be due in a lump sum payment in February 2021. The proceeds are being used for sewer system improvements. The loan is unsecured. During the current year, no payments were due or made.

408,742

Total	\$ 13,517,432
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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements

In addition to other requirements to disclose information related to debt in notes to financial statements, The City is disclosing in the notes to financial statements summarized information about the following items:

- a. There are no unused lines of credit
- b. There are no assets pledged as collateral for debt
- c. There are no terms specified in debt agreements related to significant (1) events of default with finance-related consequences, (2) termination events with finance related consequences, and (3) subjective acceleration clauses.

Aggregate maturities of revenue bonds and notes payable are as follows:

Year Ending September 30,	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	Principal	Interest	Principal	Interest
2024	\$ 11,918	\$ 8,983	\$ 499,105	\$ 178,595
2025	12,352	8,541	1,027,425	165,783
2026	12,802	8,083	1,041,656	152,640
2027	13,268	7,609	1,055,522	139,122
2028	13,751	7,117	1,068,508	125,245
2028-2032	76,635	27,559	4,369,949	458,833
2033-2037	62,172	11,186	2,905,546	252,444
2038-2042	-	-	1,082,666	43,306
2043-2047	-	-	-	-
Totals	\$ 202,898	\$ 79,078	\$ 13,050,377	\$ 1,515,969

Governmental Activities – Changes in Long-term Liabilities

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023	Due Within One Year
Revenue bonds and notes	\$ 241,878	\$ -	\$ 38,980	\$ 202,898	\$ 11,918
Capital leases	979,877	-	74,053	905,824	323,827
Compensated absences	442,861	153,027	-	595,888	-
Total OPEB liability	405,134	13,407	-	418,541	-
Net pension liability	5,541,007	-	361,888	5,179,119	-
Totals	\$ 7,610,757	\$ 166,434	\$ 474,921	\$ 7,302,270	\$ 335,745

In prior years, net pension liabilities and OPEB obligations associated with governmental funds were liquidated by the General Fund.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

Business-type Activities – Changes in Long-term Liabilities

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023	Due Within One Year
Florida Municipal Loan Council refunded revenue bonds series 2020	\$ 5,419,077	\$ -	\$ 221,122	\$ 5,197,955	\$ 229,200
Drinking water state revolving fund loan	1,810,655	-	238,799	1,571,856	245,133
State revolving fund loan	4,459,667	1,412,157	-	5,871,824	-
Emergency water fund loan	433,514	-	24,772	408,742	24,772
Golf revenue note series 2013A	164,000	-	164,000	-	-
Airport revenue note series 2013B	50,000	-	50,000	-	-
Airport revenue note series 2013C	83,000	-	83,000	-	-
Total revenue bonds and notes	12,419,913	1,412,157	781,693	13,050,377	499,105
Capital leases	458,822	-	142,775	316,047	140,768
County water/sewer agreement	106,563	-	-	106,563	-
SJRWMD water/sewer agreement	11,293	-	11,293	-	-
Compensated absences	276,822	20,980	10,507	287,295	-
Total OPEB liability	206,700	21,582	-	228,282	-
Net pension liability	1,772,234	1,052,580	-	2,824,814	-
Totals	\$ 15,252,347	\$ 2,507,299	\$ 946,268	\$ 16,813,378	\$ 639,873

The City has long-term water/sewer agreements with the St. Johns River Water Management District and Putnam County, which are liquidated when permit costs are incurred or new business hook-ups are made in the Highway 19 corridor.

Capital Leases

Governmental Activities

During the fiscal year, the City adopted and implemented GASB 87. The City continued to pay a 389,000, 2.04% capital lease for police vehicles due in semi-annual installments of approximately \$45,000, a \$56,400, 1.8% capital lease for a rescue vehicle due in semi-annual installments of approximately \$4,000, a \$680,000, 3.38% capital lease for fire engine due in quarterly installments of approximately \$75,000 to \$85,000, and \$266,559 capital lease for vehicles at 3.288% due in semi-annual installments of approximately \$29,000. During the fiscal year, the City continued to pay on a \$514,940 capital lease for vehicles at 3.280% due in annual installments of approximately \$81,000. These leases are payable from the General Fund and reported in governmental activities in furniture and equipment.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

Business-type Activities

Additionally, the City has a \$257,100, 2.44% capital lease for a sanitation truck due in semi-annual payments of approximately \$20,000, a \$289,257, 2.04% capital lease for a sanitation truck in semi-annual payments of approximately \$23,000 and a 419,000, 1.80% capital lease for two sanitation trucks in semi-annual payments of approximately \$30,000. All three leases are payable from the Sanitation Fund and are reported in business-type activities in furniture and equipment. During the fiscal year, the City entered into a \$274,223 capital lease for a sanitation rear loader and vehicles for the airport at 3.28% with annual payments of \$2,513 which is payable from the Sanitation and Airport Funds.

Future lease payments, together with the present value of the minimum lease payments, are summarized in the following tabulation:

	Governmental Activities	Business-type Activities
2024	\$ 323,827	\$ 140,768
2025	183,471	90,247
2026	159,517	25,946
2027	77,035	27,478
2028	79,639	29,101
2029-2033	82,335	2,508
Less: amount representing interest	(56,924)	(7,132)
Present value of net minimum lease payments	\$ 848,900	\$ 308,915

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 7 – RESTRICTED NET POSITION – BUSINESS-TYPE ACTIVITIES

The following schedule displays restricted assets, liabilities payable from those assets, and restricted net position of the City’s business-type activities:

	Business-type Activities
Restricted assets:	
Cash and equivalent	\$ 2,725,116
Total	2,725,116
Liabilities payable from restricted assets:	
Current portion of debt service:	
Principal	499,105
Interest	178,595
Payable from current portion of debt service	677,700
Long-term debt service payable from restricted assets	\$ 2,047,416

NOTE 8 – FUND BALANCE CLASSIFICATIONS

	General fund	Downtown Redevelopment Agency Fund	Better Place Plan Fund	Total Governmental Funds
Nonspendable:				
Advances	\$ 162,742	\$ -	\$ -	\$ 162,742
Restricted for:				
Law enforcement	75,916	-	-	75,916
Fire safety education	35,006	-	-	35,006
Fire protection	1,084	-	-	1,084
Programming and recreation	13,077	-	-	13,077
Transportation	1,074			
Cemeter improvements	175,069	-	-	175,069
Capital projects	22,000	-	1,247,839	1,269,839
Downtown redevelopment	-	1,742,873	-	1,742,873
Total restricted	323,226	1,742,873	1,247,839	3,313,938
Committed for:				
Law enforcement	8,346	-	-	8,346
Tree mitigation	3,579	-	-	3,579
Demolition and lot cleanup	101,833	-	-	101,833
Total committed	113,758	-	-	113,758
Unassigned	5,860,529	-	-	5,860,529
Total fund balance	\$ 6,460,255	\$ 1,742,873	\$ 1,247,839	\$ 9,450,967

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS

Defined Benefit Plan

Plan Description. The City sponsors a single-employer public employee retirement system (the “System”) administered by the City of Palatka, Pension Boards of Trustees. The General Pension Board consists of five members, including the City Manager, two City Commission appointees, one member elected by a majority of the other covered General employees, and one citizen having financial experience appointed by the City Commission. The Police Officer Pension Board and Firefighters Pension Board each consist of two City Commission appointees, two members of the Plan elected by a majority of the other covered members and a fifth member elected by the other four board trustees and appointed by the City Commission. The System administers the City Employees Retirement Plan (the “Plan”) which provides three employee contributory defined benefit pension plans. Members of the Plan include employees of the City and the Palatka Gas Authority. Nonemployer contributions are made by the State of Florida on behalf of Police Officers and Firefighters who participate in the System. For the year ended September 30, 2023, the City recognized \$99,811 and \$71,357 in the General Fund for State contributions to the Police Officers’ and Firefighters’ Retirement Funds, respectively. The City accounts for the Plan in three Pension Trust Funds, corresponding to three benefit groups as follows:

General – all members not included in Police Officers and Firefighters

Police Officers – all state-certified police officers

Firefighters – all state-certified firefighters

The Plan provides for vesting of benefits after 7 years of creditable service. General plan members are eligible for retirement at the earlier of: 1) age 55 and 7 years of credited service, or 2) 30 years of credited service, regardless of age. Police officer members are eligible at the earlier of: 1) age 50 and 7 years of credited service, 2) age 55 and 10 years of credited service, 3) age 52 and 25 years of credited service, or 4) 30 years of credited service, regardless of age. Firefighter members are eligible at the earlier of: 1) age 50 and 7 years of credited service for those hired before January 1, 2016, or age 50 and 10 years of credited service for those hired on or after January 1, 2016, 2) age 55 and 10 years of credited service, or 3) 25 years of credited service, regardless of age. The Plan also provides for disability, retirement, termination and death benefits with eligibility and benefit provisions as described in the authorizing ordinance. For general, police officer, and firefighter members, annual benefits for plan years beginning October 1, 2014, are equal to total years of service times 2.5% of final average compensation (highest 3 consecutive years of the last 5). In addition, police officer and firefighter members also will receive a supplement funded with Chapter 185 or 175, F.S., as applicable, Premium Tax monies equal to 0.63% and 0.79%, respectively, of final average compensation times credited service. No other changes in benefit provisions have been made for the plan year beginning October 1, 2017. The minimum benefit for duty disability is 45% of final average compensation for general, police officer and firefighter members. The minimum benefit for non-duty disability for all members is 25% of final average compensation. A member who terminates with less than 7 years’ service may withdraw his or her member contributions.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

The Boards of Trustees establish and may amend provisions of the plan related to participant eligibility, contribution requirements, vesting, and benefit provisions. However, these plan provisions are subject to minimum requirements established in Chapters 112, 175, and 185, Florida Statutes. The Plan does not issue a stand-alone financial report.

Current membership in the Plan as of September 30, 2023 is as follows:

	General	Police Officers	Fire Fighters	Total
Inactive plan members or beneficiaries				
currently receiving benefits	117	33	14	164
Inactive plan members entitled to but				
not yet receiving benefits	41	21	13	75
Active plan members	87	21	25	133
Total	245	75	52	372

Contributions. Contributions consist of the remaining amount required in order to pay current costs and amortize unfunded past service cost, if any, as provided in Chapter 112, Florida Statutes. Employees are required to contribute 6.00% of their annual salary.

Concentrations. As of September 30, 2023, the Plans did not hold investments in any one organization that represents 5% or more of the Plans' fiduciary net position.

Rate of Return. For the year ended September 30, 2023, the annual money-weighted rate of return on General, Police Officers, and Firefighters Pension Plans investments, net of pension plan investment expense was (17.75)%, (16.46)%, and (16.95)%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense adjusted for the changing amounts actually invested.

Deferred Retirement Option Program (DROP). Eligibility is met with satisfaction of normal retirement requirements. Participation is not to exceed five years, or for police officers and firefighters, beyond attaining 35 or 34 years, respectively, of credited service, if earlier. General and Police DROP participants may choose actual net rate of return as reported by the Fund's monitor each September 30 or a fixed 6.5% per annum compounded monthly. Effective beginning with the year ending September 30, 2008 the rate of return was limited to 0% for general members in DROP. Rate for Firefighter DROP participants is the greater of: 1) net rate of investment return or 2) 5.0%. The DROP balance as of September 30, 2023 was \$788,839, \$87,668, and \$0, respectively, for general, police officer and firefighters.

Net Pension Liability. The City's net pension liability was measured as of September 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated October 1, 2022 and rolled forward to that date.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

The components of the net pension liability for the plans at September 30, 2023 were as follows:

	City of Palatka - General	Palatka Gas Authority	Total General Retirement Fund
Total pension liability	\$ 16,294,407	\$ 2,695,756	\$ 27,877,514
Plan fiduciary net position	(14,164,757)	(4,848,313)	(19,016,745)
Net pension liability	\$ 2,129,650	\$ (2,152,557)	\$ 8,860,769

Pension fiduciary net position as a percentage of the total pension liability	86.93%	179.85%	68.22%
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	Police Officers'	Firefighters'
Total pension liability	\$ 14,742,887	\$ 11,958,240
Plan fiduciary net position	(11,599,047)	(9,117,982)
Net pension liability	\$ 3,143,840	\$ 2,840,258

Pension fiduciary net position as a percentage of the total pension liability	78.68%	76.25%
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Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of October 1, 2022, rolled forward to September 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

	General	Police Officers	Fire Fighters
Investment rate of return	7.40%	7.50%	7.40%
Projected salary increases*	Service based	Service based	Service based
* Includes inflation at	2.70%	2.70%	2.70%
Discount rate	7.40%	7.50%	7.40%

The most recent actuarial experience study for which significant assumptions are based upon was dated September 17, 2021 for the General Plan, and June 14, 2022 for Police Officers' and Firefighters' Plans.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in all three pension plans' target asset allocations as of September, 30 2023 are summarized in the following table:

Asset class:	Target Allocation			Long-term Expected Real Rate of Return
	General	Police Officers'	Firefighters'	All Plans
Domestic equity	52.0%	52.0%	52.0%	7.2%
Internation equity	8.0%	8.0%	8.0%	2.9%
Bonds	20.0%	20.0%	20.0%	1.7%
High yields bonds	4.0%	4.0%	4.0%	4.1%
Convertibles	5.0%	5.0%	5.0%	5.9%
Private real estate	5.0%	5.0%	5.0%	5.9%
Infrastructure	5.0%	5.0%	5.0%	5.1%
Cash	1.0%	1.0%	1.0%	-0.1%
Total	100.0%	100.0%	100.0%	

Discount Rate. The discount rate used to measure the total pension liability was 7.40% for the General and Firefighter's Plan and 7.50% for the Police Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

Changes in the Net Pension Liability (General)

	Total Plan		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 27,230,905	\$ 17,958,805	\$ 9,272,100
Changes for the year:			
Service cost	483,533	-	483,533
Interest	1,976,615	-	1,976,615
Difference between expected and actual experience	193,303	-	193,303
Changes of assumptions	-	-	-
Contributions-employer	-	1,508,293	(1,508,293)
Contributions-employees	-	276,296	(276,296)
Net investment income	-	1,325,651	(1,325,651)
Benefit payments, including refunds of employee contributions	(2,006,842)	(2,006,842)	-
Administrative expense	-	(45,458)	45,458
Net changes	646,609	1,057,940	(411,331)
Balance - end of year	\$ 27,877,514	\$ 19,016,745	\$ 8,860,769

	City of Palatka		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 21,477,997	\$ 14,164,757	\$ 7,313,241
Changes for the year:			
Service cost	436,775	-	436,775
Interest	1,785,476	-	1,785,476
Difference between expected and actual experience	174,611	-	174,611
Changes of assumptions	-	2,057,432	(2,057,432)
Contributions-employer	-	1,362,441	(1,362,441)
Contributions-employees	-	249,578	(249,578)
Net investment income	3,119,679	1,197,461	1,922,218
Benefit payments, including refunds of employee contributions	(1,812,780)	(1,812,780)	-
Administrative expense	-	(41,062)	41,062
Net changes	3,703,761	3,013,069	690,692
Balance - end of year	\$ 25,181,758	\$ 17,177,826	\$ 8,003,933

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

	Palatka Gas Authority		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 5,752,908	\$ 3,794,048	\$ 1,958,859
Changes for the year:			
Service cost	46,758	-	46,758
Interest	191,139	-	191,139
Difference between expected and actual experience	18,692	-	18,692
Changes of assumptions	(3,119,679)	(2,057,432)	(1,062,247)
Contributions-employer	-	145,852	(145,852)
Contributions-employees	-	26,718	(26,718)
Net investment income	-	128,190	(128,190)
Benefit payments, including refunds of employee contributions	(194,062)	(194,062)	-
Administrative expense	-	(4,396)	4,396
Net changes	(3,057,152)	(1,955,129)	(1,102,023)
Balance - end of year	\$ 2,695,756	\$ 1,838,919	\$ 856,836

Changes in the Net Pension Liability (Police Officers')

	Police Officers'		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 14,675,877	\$ 11,089,398	\$ 3,586,479
Changes for the year:			
Service cost	189,421	-	189,421
Interest	1,080,335	-	1,080,335
Changes of benefit terms	(506,377)	-	(506,377)
Difference between expected and actual experience	225,283	-	225,283
Changes of assumptions	-	-	-
Contributions-Employer	-	382,666	(382,666)
Contributions-State	-	99,811	(99,811)
Contributions-Employees	-	96,243	(96,243)
Net investment income	-	894,968	(894,968)
Benefit payments, including refunds of employee contributions	(921,652)	(921,652)	-
Administrative expense	-	(42,387)	42,387
Net changes	67,010	509,649	(442,639)
Balance - end of year	\$ 14,742,887	\$ 11,599,047	\$ 3,143,840

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

Changes in the Net Pension Liability (Firefighters')

	Firefighters'		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 12,166,658	\$ 8,334,135	\$ 3,832,523
Changes for the year:			
Service cost	280,676	-	280,676
Interest	897,175	-	897,175
Change in benefit terms	(763,184)	-	(763,184)
Difference between expected and actual experience	23,611	-	23,611
Changes of assumptions	-	-	-
Contributions-Employer	-	663,059	(663,059)
Contributions-State	-	71,357	(71,357)
Contributions-Employees	-	95,765	(95,765)
Net investment income	-	641,479	(641,479)
Benefit payments, including refunds of employee contributions	(646,696)	(646,696)	-
Administrative expense	-	(41,117)	41,117
Net changes	(208,418)	783,847	(992,265)
Balance - end of year	\$ 11,958,240	\$ 9,117,982	\$ 2,840,258

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City and the firefighters', calculated using the discount rate of 7.40%, as well as what the City's and firefighters' net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

The charts present the net pension liability of the Police officers', calculated using the discount rate of 7.50%, as well as what the Police officers' net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

Net Pension Liability	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
General	\$ 11,649,905	\$ 8,860,769	\$ 6,501,931

Net Pension Liability	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Police officers'	4,909,519	3,143,840	1,688,558

Net Pension Liability	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
Firefighters'	4,367,429	2,840,258	1,577,106

Pension expense and deferred outflows of resources and deferred inflows of resources. For the year end September 30, 2023, the City recognized pension expense of \$1,609,283 (including \$155,618 for Palatka Gas Authority), \$429,600, and \$138,606 relating to the General, Police Officers', and Firefighters' plans respectively. At September 30, 2023, the City reported deferred outflows and inflows of resources relating to the General, Police Officers', and Firefighters' pensions from the following sources:

	Deferred Outflows of Resources - City	Deferred Outflows of Resources - PGA	Deferred Outflows of Resources - Total	Deferred Inflows of Resources - City	Deferred Inflows of Resources - PGA	Deferred Inflows of Resources - Total
Differences between expected and actual experience	\$ 87,306	\$ 9,346	\$ 96,652	\$ -	\$ -	\$ -
Changes of assumptions	-	-	-	-	-	-
Difference between projected and actual earnings on pension plan investments (net)	2,251,827	241,062	2,492,889	-	-	-
Total	\$ 2,339,132	\$ 250,409	\$ 2,589,541	\$ -	\$ -	\$ -

	Police Officers'		Firefighters'	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 112,642	\$ -	\$ 63,609	\$ 172,484
Changes of assumptions	-	-	52,374	9,466
Difference between projected and actual earnings on pension plan investments (net)	1,289,686	-	1,037,265	-
Total	\$ 1,402,328	\$ -	\$ 1,153,248	\$ 181,950

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	General - City	General - PGA	General - Total	Police Officers'	Firefighters'
2024	\$ 714,351	\$ 76,473	\$ 790,824	\$ 437,234	\$ 261,929
2025	630,602	67,507	698,109	350,568	226,929
2026	995,372	106,557	1,101,929	630,069	486,337
2027	(1,193)	(128)	(1,321)	(15,543)	(3,897)
2028	-	-	-	-	-
Thereafter	-	-	-	-	-
Total	\$2,339,132	\$ 250,409	\$ 2,589,541	\$1,402,328	\$ 971,298

Pension Plan Financial Statements

Combining Statement of Fiduciary Net Position – September 30, 2023

	General Retirement Fund	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Assets				
Investments:				
Money market and other cash equivalents	\$ 263,050	\$ 177,146	\$ 136,557	\$ 576,753
Fixed income	5,432,365	3,339,353	2,762,554	11,534,272
Equity	10,899,220	1,483,274	1,093,238	13,475,732
Mutual funds - equities	-	5,702,785	4,412,329	10,115,114
Pooled/Common/Commingled funds - equity	1,256,364	-	-	1,256,364
Pooled/Common/Commingled funds - real estate	1,179,361	738,376	549,489	2,467,226
Total investments	19,030,360	11,440,934	8,954,167	39,425,461
Accounts receivable	35,451	171,181	175,518	382,150
Total assets	19,065,811	11,612,115	9,129,685	39,807,611
Liabilities	55,769	28,766	24,688	109,223
Net position:				
Restricted for pension benefits	\$ 19,010,042	\$ 11,583,349	\$ 9,104,997	\$ 39,698,388

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 9 – PENSION PLANS (CONTINUED)

Combining Statement of Changes in Fiduciary Net Position – Year Ended September 30, 2023

	General Retirement Fund	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Additions				
Contributions				
Employer	\$ 1,547,256	\$ 366,968	\$ 650,074	\$ 2,564,298
Member	276,296	96,243	95,765	468,304
State on behalf, through general fund	-	99,811	71,357	171,168
Total contributions	1,823,552	563,022	817,196	3,203,770
Investment income				
Net appreciation (depreciation) in fair value of investments	810,023	713,879	509,792	2,033,694
Interest & dividends	574,456	239,850	178,125	992,431
Less investment fee	(58,828)	(58,761)	(46,438)	(164,027)
Net investment income (loss)	1,325,651	894,968	641,479	2,862,098
Total additions (deductions)	3,149,203	1,457,990	1,458,675	6,065,868
Deductions				
Member benefits	1,788,754	819,435	634,815	3,243,004
Withdrawals	122,710	70,982	-	193,692
Refunds of member contributions	95,379	31,234	11,881	138,494
Administrative expense	45,458	42,388	41,117	128,963
Total deductions	2,052,301	964,039	687,813	3,704,153
Change in net position	1,096,902	493,951	770,862	2,361,715
Net position restricted for pension benefits, beginning of the year	17,913,140	11,089,398	8,334,135	37,336,673
Net position restricted for pension benefits, end of the year	<u>\$ 19,010,042</u>	<u>\$ 11,583,349</u>	<u>\$ 9,104,997</u>	<u>\$ 39,698,388</u>

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The City has complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. Consequently, the plan is not reported in the City's financial statements.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The City sponsors and administers a single-employer defined benefit plan for postemployment benefits other than pension benefits (OPEB Plan).

The City's health care plan includes certain health care benefits for retired employees of the City, including its component unit, the Palatka Gas Authority. Substantially all employees may become eligible for those benefits if they reach normal retirement age while working for the City or Palatka Gas Authority. The premiums for the retirees are deducted from their pension account, and are entirely paid by those participants. The City pays no portion of the premiums attributable to the retirees, but does contribute any remaining amount necessary for payment of claims. In future years, contributions are assumed to increase at the same rate as premiums.

For purposes of applying Paragraph 4 under Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Plan does not meet the requirements for an OPEB plan administered through a trust, and the City has not established a qualifying trust for the OPEB plan. The OPEB Plan does not issue a stand-alone financial report.

The City Commission can amend the benefit provisions provided by the OPEB Plan.

Benefits Provided

The OPEB Plan provides an implicit health insurance subsidy for retirees of the City and Palatka Gas Authority. The plan allows employees who retire and meet retirement eligibility under one of the City's retirement plans (and their spouses and eligible dependents) to continue medical insurance coverage as a participant in the City's health insurance plan. The retiree pays 100% of the blended group rate premium.

Contributions

The contribution requirements of plan members and the participating employers are established and may be amended by the City. The City's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The contractually required contribution for the year ended September 30, 2023 was \$42,296. Actual contributions to the OPEB Plan were \$42,296 for the year ended September 30, 2023. Retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions for health insurance premiums.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The measurement date is September 30, 2023, based on an actuarial valuation dated October 1, 2021 and rolled forward to September 30, 2023. The reporting period is October 1, 2022 through September 30, 2023.

The Sponsor's total OPEB liability of \$716,066 (comprised of \$646,822 for City and \$69,244 for Palatka Gas Authority) was measured as of September 30, 2023.

Actuarial Assumptions and Other Inputs

Table

Inflation rate	2.50%
Salary increase rate(s)	Varies by service
Discount rate	4.77%
Initial trend rate	7.50%
Ultimate trend rate	4.00%
Years to ultimate	53

All mortality rates were based on the Pub-2010 mortality tables.

Discount Rate

All future benefit payments were discounted using a high-quality municipal bond rate of 4.18%. The rate was based on the week closest but not later than the measurement date of the Bond Buyer 20-Bond Index as published by the Federal Reserve. This index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Change in Total OPEB Liability

Changes for the year:

Service cost	\$ 50,452
Interest	33,832
Difference between expected and actual experience	-
Changes of assumptions and actual experience	(7,400)
Benefit payments	(38,796)
Net changes	<u>38,088</u>
Total OPEB liability - beginning of reporting period	<u>677,978</u>
Total OPEB liability - end of reporting period	<u><u>\$ 716,066</u></u>

Changes in assumptions reflect a change in the discount rate from 4.77% for the reporting period ended September 30, 2022, to 4.87% for the reporting period ended September 30, 2023.

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

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

	1% Decrease 3.87%	Current Discount Rate 4.87%	1% Increase 5.87%
Total OPEB liability - City	\$ 718,070	\$ 646,822	\$ 584,871
Total OPEB liability - PGA	76,871	69,244	62,612
Total OPEB liability	<u>\$ 794,941</u>	<u>\$ 716,066</u>	<u>\$ 647,483</u>

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

	Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	3.00% - 7.50%	4.00% - 8.50%	5.00% - 9.50%
Total OPEB liability - City	\$ 563,867	\$ 646,822	\$ 745,987
Total OPEB liability - PGA	60,363	69,244	79,859
Total OPEB liability	\$ 624,230	\$ 716,066	\$ 825,846

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the Sponsor recognized OPEB expense of \$57,948, including \$5,604 for the Palatka Gas Authority.

On September 30, 2023, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	City	PGA	Total	City	PGA	Total
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ 122,768	\$ 13,142	\$ 135,910
Changes of assumptions	52,847	5,657	58,504	48,272	5,168	53,440
Total	\$ 52,847	\$ 5,657	\$ 58,504	\$ 171,040	\$ 18,310	\$ 189,350

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending September 30,	City	PGA	Total
2024	\$ (18,603)	\$ (1,991)	\$ (20,594)
2025	(28,744)	(3,077)	(31,821)
2026	(36,768)	(3,936)	(40,704)
2027	(32,963)	(3,529)	(36,492)
2028	(1,116)	(119)	(1,235)
Thereafter	-	-	-
Total	\$ (118,194)	\$ (12,652)	\$ (130,846)

NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks of loss related to general liability, workers' compensation, public liability, law enforcement liability, health benefits, property damage, and errors and omissions. To manage its risks, the City participates in the Florida League of Cities Self Insurance Fund (the "Fund") a public entity risk pool currently operating as a common risk management and insurance program for member cities. The City pays an annual premium to the Fund for its coverage. The premiums are designed to fund the liability risks assumed by the Fund and are based on certain actual exposures of each member. The City's settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE 12 – LEASES PLACEHOLDER

X

NOTE 13 - CONTINGENCIES

The City is sometimes a party to lawsuits and claims arising out of the normal conduct of its activities. While the results of lawsuits or other proceedings against the City cannot be predicted with certainty, management does not expect that these matters will have a material adverse effect on the financial condition of the City as of September 30, 2023.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events to determine if events or transactions occurring through May XX, 2024, the date the financial statements available to be issued, require potential adjustment to or disclosure in the financial statements.

NOTE 15 – NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) issued several pronouncements that are effective for these financial statements. These are:

In May 2019, the GASB issued Statement No. 91, Conduit Debt Obligations. This Statement will provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement is effective for the fiscal year ending September 30, 2023.

In April 2022, the GASB issued Statement No. 99, Omnibus 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

In June 2022, the GASB issued Statement No. 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2023

NOTE 15 – NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

In June 2022, the GASB issued Statement No. 101, Compensated Absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

Management has ascertained that none of these professional pronouncements effective for this year had any discernable impact on the City.

NOTE 16 – PRIOR PERIOD ADJUSTMENT

Beginning net position of the Palatka Gas Authority (a component unit of the City) for the year ended September 30, 2022 was restated for prior period adjustments. The adjustments of \$954,827 principally relate to reclassification and accrual for expenses. Net position of the Palatka Gas Authority as of September 30, 2021 have been restated from \$5,709,500 to \$6,664,327.

Beginning net position of the City for the year ended September 30, 2022 was restated for prior period adjustments. The adjustments of \$7,567,284 principally relate to reclassification and accrual for expenses. Net position of the City as of September 30, 2021 have been restated from \$64,992,551 to \$72,559,835.

Required Supplementary Information

City of Palatka
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – General Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 5,519,414	\$ 5,519,414	\$ 5,678,987	\$ 159,573
Permits, fees and special assessments	2,719,879	2,719,879	2,873,169	153,290
Intergovernmental	1,324,360	1,552,067	1,617,636	65,569
Charges for services	256,400	263,885	242,920	(20,965)
Fines and forfeitures	55,500	55,500	100,781	45,281
Miscellaneous	163,849	225,202	709,215	484,013
Total revenues	<u>10,039,402</u>	<u>10,335,947</u>	<u>11,222,708</u>	<u>886,761</u>
Expenditures:				
Current:				
General government	2,974,784	3,230,855	2,577,381	653,474
Public safety	7,656,427	7,957,433	7,140,052	817,381
Physical environment	-	-	-	-
Transportation	1,053,818	988,693	896,002	92,691
Economic environment	-	-	-	-
Human services	53,550	85,850	75,895	9,955
Culture and recreation	775,465	1,123,807	777,168	346,639
Capital outlay	370,680	423,347	240,771	182,576
Debt service				
Principal retirement	260,177	260,177	264,609	(4,432)
Interest and fiscal charges	27,360	27,510	19,089	8,421
Total expenditures	<u>13,172,261</u>	<u>14,097,672</u>	<u>11,990,967</u>	<u>2,106,705</u>
Excess of revenues over expenditures	<u>(3,132,859)</u>	<u>(3,761,725)</u>	<u>(768,259)</u>	<u>2,993,466</u>
Other financing sources (uses):				
Operating transfer in	2,076,453	2,076,453	1,510,458	(565,995)
Operating transfer out	<u>(1,025,303)</u>	<u>(1,145,303)</u>	<u>(859,105)</u>	<u>286,198</u>
Total other financing sources (uses):	<u>1,051,150</u>	<u>931,150</u>	<u>651,353</u>	<u>(279,797)</u>
Net change in fund balance	<u>\$ (2,081,709)</u>	<u>\$ (2,830,575)</u>	<u>(116,906)</u>	<u>\$ 2,713,669</u>
Fund balances - beginning of year			5,005,174	
Restatement			<u>1,571,987</u>	
Fund balances - beginning of year restated			<u>6,577,161</u>	
Fund balance, end of year			<u>\$ 6,460,255</u>	

See the accompanying notes.

City of Palatka
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – Downtown Redevelopment Agency Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 701,420	\$ 701,420	\$ 699,043	\$ (2,377)
Miscellaneous	-	-	350	350
Total revenues	<u>701,420</u>	<u>701,420</u>	<u>699,393</u>	<u>(2,027)</u>
Expenditures:				
Economic environment	936,269	936,269	78,619	857,650
Capital outlay	50,000	50,000	98,820	(48,820)
Total expenditures	<u>986,269</u>	<u>986,269</u>	<u>177,439</u>	<u>808,830</u>
Excess of revenues over expenditures	<u>(284,849)</u>	<u>(284,849)</u>	<u>521,954</u>	<u>806,803</u>
Other financing sources (uses):				
Operating transfer out	<u>(745,572)</u>	<u>(745,572)</u>	<u>(37,059)</u>	<u>708,513</u>
Total other financing sources (uses):	<u>(745,572)</u>	<u>(745,572)</u>	<u>(37,059)</u>	<u>708,513</u>
Net change in fund balance	<u>\$ (1,030,421)</u>	<u>\$ (1,030,421)</u>	<u>484,895</u>	<u>\$ 1,515,316</u>
Fund balances - beginning of year			<u>1,257,978</u>	
Fund balance, end of year			<u>\$ 1,742,873</u>	

See the accompanying notes.

City of Palatka
Notes to Budgetary Comparison Schedules
September 30, 2023

Budgets are prepared and adopted on the modified accrual basis of accounting.

On or before the first day in August of each year, the City Manager submits to the City Commission a budget for the ensuing fiscal year, along with an accompanying budget message. The general summary of the budget and notice of public hearing is published in the local newspaper. Prior to the last day of September, the budget is legally enacted. All appropriations lapse at the end of the fiscal year.

Florida Statutes provide that it is unlawful to make expenditures that exceed the total amount budgeted for each fund. The City Manager can approve budget transfers within and between operating departments and divisions of the same fund. All interfund transfers require prior approval of the City Commission. Therefore, the fund level is the legal level of control for budget considerations.

Annual budgets are adopted for all governmental funds.

DRAFT 5-31-2024

City of Palatka
Schedule of Changes in Net Pension Liability and Related Ratios
General Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 483,533	\$ 407,022	\$ 462,352	\$ 469,426	\$ 393,661	\$ 423,870	\$ 386,138	\$ 340,525	\$ 347,579	\$ 352,477
Interest	1,976,615	1,985,787	1,952,058	1,943,145	1,894,079	1,872,580	1,807,530	1,707,988	1,684,998	1,657,695
Difference between expected and actual experience	193,303	(651,079)	246,792	173,030	404,844	23,255	408,495	(74,220)	24,797	-
Changes of assumptions	-	-	89,552	(145,479)	249,474	238,967	257,491	1,236,245	-	-
Benefit payments, including refunds of employee contributions	(2,006,842)	(1,877,528)	(1,898,267)	(2,048,357)	(2,048,737)	(1,826,224)	(1,713,924)	(1,737,850)	(1,788,086)	(1,539,820)
Net changes in total pension liability	646,609	(135,798)	852,487	391,765	893,321	732,448	1,145,730	1,472,688	269,288	470,352
Total pension liability-beginning	27,230,905	27,366,703	26,514,216	26,122,451	25,229,130	24,496,682	23,350,953	21,878,265	21,608,977	21,138,625
Total pension liability-ending (a)	27,877,514	27,230,905	27,366,703	26,514,216	26,122,451	25,229,130	24,496,682	23,350,953	21,878,265	21,608,977
Total fiduciary net position										
Contributions										
Employer	1,508,293	1,420,542	1,259,075	1,354,046	1,062,017	866,294	739,093	679,864	686,545	774,136
Employee	276,296	235,222	212,266	221,385	209,178	188,324	192,427	175,818	169,514	172,782
Net investment income	1,325,651	(3,889,387)	3,437,739	1,389,220	771,522	994,227	1,528,570	1,554,168	(410,102)	1,600,605
Benefit payments, including refunds of employee contributions	(2,006,842)	(1,877,528)	(1,898,267)	(2,048,357)	(2,048,737)	(1,826,224)	(1,713,924)	(1,737,850)	(1,788,086)	(1,539,821)
Administrative expense	(45,458)	(51,134)	(36,749)	(51,912)	(34,739)	(33,995)	(29,451)	(34,904)	(27,955)	(30,698)
Net changes in plan fiduciary net position	1,057,940	(4,162,285)	2,974,064	864,382	(40,759)	188,626	716,715	637,096	(1,370,084)	977,004
Plan fiduciary net position-beginning	17,958,805	22,121,090	19,147,026	18,282,644	18,323,403	18,134,777	17,418,063	16,780,967	18,151,051	17,174,047
Plan fiduciary net position-ending	19,016,745	17,958,805	22,121,090	19,147,026	18,282,644	18,323,403	18,134,777	17,418,063	16,780,967	18,151,051
Net pension liability-ending (a)-(b)	\$ 8,860,769	\$ 9,272,100	\$ 5,245,613	\$ 7,367,190	\$ 7,839,807	\$ 6,905,727	\$ 6,361,905	\$ 5,932,890	\$ 5,097,298	\$ 3,457,926
Plan fiduciary net position as a percentage of the total pension liability	68.22%	65.95%	80.83%	72.21%	69.99%	72.63%	74.03%	74.59%	76.70%	84.00%
Covered payroll	\$ 3,920,363	\$ 3,689,497	\$ 3,689,497	\$ 3,689,497	\$ 3,486,295	\$ 3,148,480	\$ 3,197,367	\$ 2,930,299	\$ 2,979,727	\$ 2,879,693
Net pension liability as a percentage of covered payroll	226.02%	251.31%	142.18%	199.68%	224.88%	219.34%	198.97%	202.47%	171.07%	120.08%

Notes to the Schedule

For measurement date 09/30/2021, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.50% to 7.40%
For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.60% to 7.50%
For measurement date 09/30/2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.70% to 7.60%
For measurement date 09/30/2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.80% to 7.70%
For measurement date 09/30/2017, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.90% to 7.80%

In addition, the assumed rates of mortality were changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report (FRS herein is the Florida Retirement System).

For measurement date 09/30/2016, amounts reported as changes of assumptions resulted from an experience study dated Sept. 20, 2016:

- The assumed rate of individual salary increases was changed from a 5.50% each year to a service-based table.
- The assumed interest rate was lowered from 8.0% to 7.9%.
- The assumed rates of mortality were changed to match what is used by FRS for non-special risk participants.
- The assumed rates for Normal Retirement increased for all ages.
- The assumed rates of disability decreased by changing from Table 1207 to Table 1201.
- The inflation assumption rate was lowered from 3.00% to 2.70%, matching the long-term inflation assumption used by the Plan's investment consultant.

City of Palatka
Schedule of Changes in Net Pension Liability and Related Ratios
Police Officers' Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 189,421	\$ 230,485	\$ 230,013	\$ 248,069	\$ 239,064	\$ 235,276	\$ 213,253	\$ 213,832	\$ 278,204	\$ 285,022
Interest	1,080,335	1,069,778	998,166	981,113	1,009,282	953,900	868,015	851,901	812,851	776,568
Changes of benefit terms	(506,377)	228,369	-	-	-	-	-	(41,662)	(108,171)	-
Difference between expected and actual experience	225,283	(190,279)	345,990	149,301	(676,400)	271,647	609,467	(454,959)	50,553	-
Changes of assumptions	-	(27,379)	-	(43,230)	145,942	145,765	165,502	321,310	-	-
Benefit payments, including refunds of employee contributions	(921,652)	(879,901)	(816,466)	(1,018,918)	(831,237)	(633,367)	(618,511)	(561,601)	(528,946)	(487,612)
Net changes in total pension liability	67,010	431,073	757,703	316,335	(113,349)	973,221	1,237,726	328,821	504,491	573,978
Total pension liability-beginning	14,675,877	14,244,804	13,487,101	13,170,766	13,284,115	12,310,894	11,073,168	10,744,347	10,239,856	9,665,878
Total pension liability-ending (a)	\$ 14,742,887	\$ 14,675,877	\$ 14,244,804	\$ 13,487,101	\$ 13,170,766	\$ 13,284,115	\$ 12,310,894	\$ 11,073,168	\$ 10,744,347	\$ 10,239,856
Total fiduciary net position										
Contributions										
Employer	382,666	343,472	248,264	284,472	287,923	154,829	186,569	151,756	196,130	221,593
State	99,811	85,728	86,172	76,357	77,299	72,068	67,554	65,893	64,825	66,189
Employee	96,243	92,687	86,959	89,045	92,521	83,808	86,168	81,274	85,064	90,128
Net investment income	894,968	(2,215,065)	2,271,232	980,170	401,546	788,650	1,137,327	904,015	(394,718)	901,280
Benefit payments, including refunds of employee contributions	(921,652)	(879,901)	(816,466)	(1,018,918)	(831,237)	(633,367)	(618,511)	(561,601)	(528,946)	(487,612)
Administrative expense	(42,387)	(46,252)	(29,361)	(43,550)	(26,058)	(28,518)	(24,245)	(34,770)	(26,755)	(19,558)
Net changes in plan fiduciary net position	509,649	(2,619,331)	1,846,800	367,576	1,994	437,470	834,862	606,567	(604,400)	772,020
Plan fiduciary net position-beginning	11,089,398	13,708,729	11,861,929	11,494,353	11,492,359	11,054,889	10,220,027	9,613,460	10,217,860	9,445,840
Plan fiduciary net position-ending	\$ 11,599,047	\$ 11,089,398	\$ 13,708,729	\$ 11,861,929	\$ 11,494,353	\$ 11,492,359	\$ 11,054,889	\$ 10,220,027	\$ 9,613,460	\$ 10,217,860
Net pension liability-ending (a)-(b)	\$ 3,143,840	\$ 3,586,479	\$ 536,075	\$ 1,625,172	\$ 1,676,413	\$ 1,791,756	\$ 1,256,005	\$ 853,141	\$ 1,130,887	\$ 21,996
Plan fiduciary net position as a percentage of the total pension liability	78.68%	75.56%	96.24%	87.95%	87.27%	86.51%	89.80%	92.30%	89.47%	99.79%
Covered payroll	\$ 1,604,052	\$ 1,544,776	\$ 1,449,328	\$ 1,484,076	\$ 1,542,023	\$ 1,396,791	\$ 1,436,141	\$ 1,354,573	\$ 1,433,319	\$ 1,502,132
Net pension liability as a percentage of covered payroll	195.99%	232.17%	36.99%	109.51%	108.72%	128.28%	87.46%	62.98%	78.90%	1.46%

Notes to the Schedule

For measurement date 09/30/2021, amounts reported as changes of assumptions resulted in no change

For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.60% to 7.50%

For measurement date 09/30/2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.70% to 7.60%

For measurement date 09/30/2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.80% to 7.70%

For measurement date 09/30/2017, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.90% to 7.80%

In addition, the assumed rates of mortality were changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report (FRS herein is the Florida Retirement System).

For measurement date 09/30/2016, amounts reported as changes of assumptions resulted from an experience study dated Sept. 20, 2016:

- The assumed rate of individual salary increases was changed from a 5.50% each year to a service-based table.
- The assumed interest rate was lowered from 800% to 7.9%.
- The assumed rates of mortality were changed to match what is used by FRS for non-special risk participants.
- The assumed rates for Normal Retirement increased for all ages.
- The assumed rates of disability decreased by changing from Table 1207 to Table 1201.
- The inflation assumption rate was lowered from 3.00% to 2070%, matching the long-term inflation assumption used by the Plan's investment consultant.

City of Palatka
Schedule of Changes in Net Pension Liability and Related Ratios
Firefighters' Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 280,676	\$ 269,114	\$ 254,615	\$ 257,388	\$ 232,935	\$ 210,260	\$ 185,742	\$ 172,607	\$ 177,733	\$ 168,142
Interest	897,175	872,561	845,464	822,576	778,034	747,092	726,035	718,377	707,171	676,786
Changes of benefit terms	(763,184)	208,680	-	-	(815)	-	-	-	(33,092)	-
Difference between expected and actual experience	23,611	(86,780)	(322,737)	41,158	193,080	147,701	109,800	(112,062)	73,309	-
Changes of assumptions	-	62,797	-	(28,396)	125,856	115,984	134,956	381,136	-	-
Benefit payments, including refunds of employee contributions	(646,696)	(632,142)	(646,305)	(634,619)	(636,040)	(796,891)	(789,645)	(1,102,639)	(490,496)	(458,910)
Net changes in total pension liability	(208,418)	694,230	131,037	458,107	693,050	424,146	366,888	57,419	434,625	386,018
Total pension liability-beginning	12,166,658	11,472,428	11,341,391	10,883,284	10,190,234	9,766,088	9,399,200	9,341,781	8,907,156	8,521,138
Total pension liability-ending (a)	\$ 11,958,240	\$ 12,166,658	\$ 11,472,428	\$ 11,341,391	\$ 10,883,284	\$ 10,190,234	\$ 9,766,088	\$ 9,399,200	\$ 9,341,781	\$ 8,907,156
Total fiduciary net position										
Contributions										
Employer	663,059	592,239	500,542	521,538	444,977	414,702	395,413	296,485	250,259	310,160
State	71,357	61,250	49,571	62,951	66,498	73,764	60,543	50,698	95,653	80,280
Employee	95,765	84,498	72,184	75,612	68,282	64,184	61,203	52,815	47,712	47,041
Net investment income	641,479	(1,673,415)	1,583,992	679,012	279,441	507,754	749,063	619,284	(285,606)	649,062
Benefit payments, including refunds of employee contributions	(646,696)	(632,142)	(646,305)	(634,619)	(636,040)	(796,891)	(789,645)	(1,102,639)	(490,496)	(458,910)
Administrative expense	(41,117)	(43,825)	(27,112)	(37,960)	(26,740)	(24,681)	(22,815)	(31,660)	(22,760)	(14,901)
Net changes in plan fiduciary net position	783,847	(1,611,395)	1,532,872	666,534	196,418	238,832	453,762	(115,017)	(405,238)	612,732
Plan fiduciary net position-beginning	8,334,135	9,945,530	8,412,658	7,746,124	7,549,706	7,310,874	6,857,112	6,972,129	7,377,367	6,764,635
Plan fiduciary net position-ending	\$ 9,117,982	\$ 8,334,135	\$ 9,945,530	\$ 8,412,658	\$ 7,746,124	\$ 7,549,706	\$ 7,310,874	\$ 6,857,112	\$ 6,972,129	\$ 7,377,367
Net pension liability-ending (a)-(b)	\$ 2,840,258	\$ 3,832,523	\$ 1,526,898	\$ 2,928,733	\$ 3,137,160	\$ 2,640,528	\$ 2,455,214	\$ 2,542,088	\$ 2,369,652	\$ 1,529,789
Plan fiduciary net position as a percentage of the total pension liability	76.25%	68.50%	86.69%	74.18%	71.17%	74.09%	74.86%	72.95%	74.63%	82.83%
Covered payroll	\$ 1,596,087	\$ 1,408,294	\$ 1,203,064	\$ 1,260,206	\$ 1,138,039	\$ 1,069,725	\$ 1,020,044	\$ 880,247	\$ 934,724	\$ 784,020
Net pension liability as a percentage of covered payroll	177.95%	272.14%	126.92%	232.40%	275.66%	246.84%	240.70%	288.79%	253.51%	195.12%

Notes to the Schedule

For measurement date 09/30/2021, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.50% to 7.40%
For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.60% to 7.50%
For measurement date 09/30/2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.70% to 7.60%
For measurement date 09/30/2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.80% to 7.70%
For measurement date 09/30/2017, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.90% to 7.80%

In addition, the assumed rates of mortality were changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report (FRS herein is the Florida Retirement System).

For measurement date 09/30/2016, amounts reported as changes of assumptions resulted from an experience study dated Sept. 20, 2016:

- The assumed rate of individual salary increases was changed from a 5.50% each year to a service-based table.
- The assumed interest rate was lowered from 8.00% to 7.9%.
- The assumed rates of mortality were changed to match what is used by FRS for non-special risk participants.
- The assumed rates for Normal Retirement increased for all ages.
- The assumed rates of disability decreased by changing from Table 1207 to Table 1201.
- The inflation assumption rate was lowered from 3.00% to 2.70%, matching the long-term inflation assumption used by the Plan's investment consultant.

City of Palatka
Schedule of Employer Contributions
General Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,547,256	\$ 1,395,649	\$ 1,238,303	\$ 1,354,046	\$ 1,063,320	\$ 864,991	\$ 716,210	\$ 679,829	\$ 686,530	\$ 777,517
Contribution in relation to the										
actuarially determined contributions	1,508,293	1,420,542	1,259,075	1,354,046	1,062,017	1,077,055	931,520	679,825	686,545	777,517
Contribution deficiency (excess)	\$ 38,963	\$ (24,893)	\$ (20,772)	\$ -	\$ 1,303	\$ (212,064)	\$ (215,310)	\$ 4	\$ (15)	\$ -
Covered payroll	\$ 4,604,929	\$ 3,920,363	\$ 3,538,009	\$ 3,689,497	\$ 3,689,497	\$ 3,486,295	\$ 3,148,480	\$ 3,197,367	\$ 2,930,299	\$ 2,979,727
Contributions as a percentage of covered payroll	32.75%	36.23%	35.59%	36.70%	28.78%	30.89%	29.59%	21.26%	23.43%	26.09%

Notes to the Schedule

* The schedule will present ten years comparative data when ten years become available.

Actuarially determined contribution rates are calculated as of October 1, two years prior to end of the fiscal year in which the contributions are reported.

Valuation Date for FY 2023 contribution 10/1/2021

Methods and assumption used to determine contribution rates:

Mortality rates:

Healthy & Inactive Female: RP 2000 Generational Annuitant White Collar, Scale BB
Healthy & Inactive Male: RP 2000 Generational - 50% Annuitant White Collar / 50% Annuitant Blue Collar, Scale BB
Disabled: RP 2000 Disabled; Female set forward two years, Male setback for years

Interest rate:

7.80% per year compounded annually, net of investment related expenses.

Retirement age:

Retirement	
Age	Rate
50-54	10.0%
55	25.0%
56-59	20.0%
60	40.0%
61-64	25.0%
65+	100.0%

Salary increases:

8% less than one year of service. 5% for one year and greater of service.

Payroll growth:

None, for purpose of amortizing the unfunded actuarial liability

Marital status:

80% of active members are assumed to be married at the time of retirement. Females are assumed to be three years younger than males

Funding method:

Entry Age Normal

Actuarial asset method:

Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value return (net of fees).

Disability and termination rates:

See following table. It is assumed that 25% of disablements and active members deaths are service related.

Percent Terminating		Percent becoming	
Age	during the year disabled	during the year	
20	34.40%	0.03%	
30	30.00%	0.04%	
40	16.40%	0.07%	
50	3.40%	0.18%	



City of Palatka
Schedule of Employer Contributions
Police Officers' Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2022	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 466,779	\$ 441,806	\$ 352,187	\$ 348,758	\$ 356,207	\$ 282,152	\$ 189,571	\$ 222,150	\$ 260,864	\$ 291,414
Contribution in relation to the actuarially determined contributions	482,477	429,200	334,436	360,829	365,222	226,897	254,123	222,154	260,955	291,414
Contribution deficiency (excess)	\$ (15,698)	\$ 12,606	\$ 17,751	\$ (12,071)	\$ (9,015)	\$ 55,255	\$ (64,552)	\$ (4)	\$ (91)	\$ -
Covered payroll	\$ 1,604,052	\$ 1,544,776	\$ 1,449,328	\$ 1,449,328	\$ 1,484,076	\$ 1,542,023	\$ 1,396,791	\$ 1,436,141	\$ 1,354,573	\$ 1,433,319
Contributions as a percentage of covered payroll	30.08%	27.78%	23.08%	24.90%	24.61%	14.71%	18.19%	15.47%	19.26%	20.33%

Notes to the Schedule

Actuarially determined contribution rates are calculated as of October 1, two years prior to end of the fiscal year in which the contributions are reported.

Valuation Date for FY 2023 contribution 10/1/2021

Methods and assumption used to determine contribution rates:

Mortality rates:

Female: RP 2000 Generational Combined Healthy White Collar, Scale BB
Male: RP 2000 Generational - 10% Combined Healthy White Collar / 90% Combined Healthy Blue
Disabled Female: 60% RP 2000 Disabled Female set forward two years, 40% annuitant White Collar
Disabled Male: 60% RP 2000 Disabled Male set forward two years, 40% annuitant White Collar

Interest rate:

7.80% per year compounded annually, net of investment related expenses.

Retirement age:

Service 7-24 Years		Service 25-29 Years	
Years after Eligibility	Retirement Rate	Years after Eligibility	Retirement Rate
0	20.0%	50	20.0%
1	20.0%	51	20.0%
2	20.0%	52+	100.0%
3	50.0%		
4	75.0%		
5+	100.0%	Service 30+ Years	
		All Ages	100.0%

Salary increases:

Based on years of service. 10% at 0; 5.5% for 1-4; 5.25% for 5-9; 5.0% for 10-14; and 4.75% for 15+

Payroll growth:

None, for purpose of amortizing the unfunded actuarial liability

Funding method:

Entry Age Normal

Actuarial asset method:

Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value return (net of fees).

Disability and termination rates:

See following table. It is assumed that 75% of disablements are service related.

Years of Service		Percent becoming disabled during the year	
Termination Rate	Age		
<5 15.00%	20		0.07%
14-May 10.00%	30		0.11%
15 5.00%	40		0.19%
16 4.00%	50		0.51%
17 3.50%			
18 3.00%			
19 2.50%			
20+ 2.00%			

City of Palatka
Schedule of Employer Contributions
Firefighters' Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2022	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 721,431	\$ 657,673	\$ 549,800	\$ 585,996	\$ 512,117	\$ 482,446	\$ 455,959	\$ 380,267	\$ 345,915	\$ 390,441
Contribution in relation to the actuarially determined contributions	734,416	653,489	550,113	584,489	511,475	488,466	455,965	380,264	345,912	390,441
Contribution deficiency (excess)	\$ (12,985)	\$ 4,184	\$ (313)	\$ 1,507	\$ 642	\$ (6,020)	\$ (6)	\$ 3	\$ 3	\$ -
Covered payroll	\$ 1,596,087	\$ 1,408,294	\$ 1,203,064	\$ 1,260,206	\$ 1,260,206	\$ 1,138,039	\$ 1,069,725	\$ 1,020,044	\$ 880,247	\$ 934,724
Contributions as a percentage of covered payroll	46.01%	46.40%	45.73%	46.38%	40.59%	42.92%	42.62%	37.28%	39.30%	41.77%

Notes to the Schedule

Actuarially determined contribution rates are calculated as of October 1, two years prior to end of the fiscal year in which the contributions are reported.

Valuation Date for FY 2023 contribution 10/1/2021

Methods and assumption used to determine contribution rates:

Mortality rates:

Female: RP 2000 Generational Combined Healthy White Collar, Scale BB
Male: RP 2000 Generational - 10% Combined Healthy White Collar / 90% Combined Healthy Blue Collar Scale BB
Disabled Female: 60% RP 2000 Disabled Female set forward two years, 40% annuitant White Collar
Disabled Male: 60% RP 2000 Disabled Male set forward two years, 40% annuitant White Collar
75% of active deaths are assumed to happen in the line duty.

Interest rate:

7.80% per year compounded annually, net of investment related expenses.

Retirement age:

Service 7-24 Years	
Years after Eligibility	Retirement Rate
0	20.0%
1	20.0%
2+	20.0%

Salary increases:

Based on years of service. 10% at 0; 5.0% for 10-14; and 4.75% for 15+

Payroll growth:

None, for purpose of amortizing the unfunded actuarial liability

Marital status:

75% of active members are assumed to be married at the time of retirement. Females are assumed to be three years younger than males.

Funding method:

Entry Age Normal

Actuarial asset method:

Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value return (net of fees).

Disability and termination rates:

Years of Service		Percent becoming disabled during the year	
Termination Rate	Age		
0-2 15.00%	20		0.07%
3-5 7.50%	30		0.11%
6 0.00%	40		0.19%
7-8 10.00%	50		0.51%
9+ 2.00%	60		1.66%



City of Palatka
Schedule of Investment Returns
Pension Plan
Year Ended September 30, 2023
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	General Plan		2016	2015	2014
Annual money-weighted rate of return, net of investment expenses	7.45%	-17.75%	18.21%	7.73%	4.35%	2018	2017	9.55%	-2.32%	9.51%
	2023	2022	2021	2020	2019	Police Officers' Plan		2016	2015	2014
Annual money-weighted rate of return, net of investment expenses	8.27%	-16.46%	19.55%	8.78%	3.58%	2018	2017	9.54%	-3.91%	9.66%
	2023	2022	2021	2020	2019	Firefighters' Plan		2016	2015	2014
Annual money-weighted rate of return, net of investment expenses	7.73%	-16.95%	19.05%	8.88%	3.77%	2018	2017	9.21%	-3.92%	9.69%

DRAFT 53

City of Palatka
Schedule of Change in City's Other Postemployment Benefit Plan
Liability and Related Ratios
Year Ended September 30, 2023
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018
Service cost	\$ 50,452	\$ 68,198	\$ 71,027	\$ -	\$ 43,970	\$ 47,262
Interest	33,832	17,713	18,379	-	25,549	22,375
Difference between expected and actual experience	-	(159,593)	106,153	-	-	-
Changes of assumptions	(7,400)	(51,971)	(25,250)	-	67,368	(55,452)
Benefit payments	(38,796)	(33,252)	(29,997)	-	(14,973)	(13,800)
Net changes in total OPEB liability	38,088	(158,905)	140,312	-	121,914	385
Total OPEB liability-beginning	677,978	836,883	696,571	696,571	574,657	574,272
Total OPEB liability-ending	716,066	677,978	836,883	696,571	696,571	574,657
Covered payroll	\$ 6,564,605	\$ 6,232,190	\$ 6,232,190	\$ 6,232,190	\$ 6,243,122	\$ 5,930,690
Net pension liability as a percentage of covered payroll	10.91%	10.88%	13.43%	11.18%	11.16%	9.69%

Notes to the Schedule

* The schedule will present ten years comparative data when ten years become available.

2018 changes in assumptions and other inputs reflect a change in the discount rate from 3.64% in 2017 to 4.18% in 2018.

2019 changes in assumptions and other inputs reflect a change in the discount rate from 4.18% in 2018 to 3.58% in 2019.

2020 changes in assumptions and other inputs reflect a change in the discount rate from 3.58% in 2019 to 2.14% in 2020.

Covered employee payroll was projected on year forward from the valuation date for the reporting period ending September 30, 2020.

See Note 10 to the financial statements for detailed information on the City's OPEB Plan.

DRAFT 5/31/23

Supplementary Information

MAJOR GOVERNMENTAL CAPITAL PROJECT FUND

Capital Project Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures. The City maintains the following Capital Project Fund:

Better Place Plan Fund is used to account for revenues received from a discretionary surtax imposed to finance certain capital projects.

DRAFT 5-31-2024

City of Palatka
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – Better Place Plan Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 1,064,473	\$ 1,064,473	\$ 1,340,171	\$ 275,698
Intergovernmental	7,115,859	13,451,775	3,180,147	(10,271,628)
Total revenues	<u>8,180,332</u>	<u>14,516,248</u>	<u>4,520,318</u>	<u>(9,995,930)</u>
Expenditures:				
Current:				
General government	4,587,690	4,750,277	2,230,155	2,520,122
Capital outlay	6,958,874	13,572,867	2,167,160	11,405,707
Debt service				
Principal retirement	-	68,000	67,444	556
Interest and fiscal charges	-	16,000	15,960	40
Total expenditures	<u>11,546,564</u>	<u>18,407,144</u>	<u>4,480,719</u>	<u>13,926,425</u>
Excess of revenues over expenditures	<u>(3,366,232)</u>	<u>(3,890,896)</u>	<u>39,599</u>	<u>3,930,495</u>
Other financing sources (uses):				
Operating transfer in	680,000	937,000	76,134	(860,866)
Issuance of debt	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>(3,000,000)</u>
Total other financing sources (uses):	<u>3,680,000</u>	<u>3,937,000</u>	<u>76,134</u>	<u>(3,860,866)</u>
Net change in fund balance	<u>\$ 313,768</u>	<u>\$ 46,104</u>	<u>115,733</u>	<u>\$ 69,629</u>
Fund balances - beginning of year			<u>1,100,508</u>	
Restatement			<u>31,598</u>	
Fund balances - beginning of year restated			<u>1,132,106</u>	
Fund balance, end of year			<u>\$ 1,247,839</u>	

DRAFT

City of Palatka
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – Special Revenue Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 2,617,210	\$ 2,617,210	\$ 2,508,656	\$ (108,554)
Total revenues	<u>2,617,210</u>	<u>2,617,210</u>	<u>2,508,656</u>	<u>(108,554)</u>
Expenditures:				
General government	4,735,087	4,481,047	2,508,656	1,972,391
Total expenditures	<u>4,735,087</u>	<u>4,481,047</u>	<u>2,508,656</u>	<u>1,972,391</u>
Excess of revenues over expenditures	<u>(2,117,877)</u>	<u>(1,863,837)</u>	-	1,863,837
Net change in fund balance	<u>\$ (2,117,877)</u>	<u>\$ (1,863,837)</u>	-	<u>\$ 1,863,837</u>
Fund balance, beginning of year			4,481,047	
			<u>(4,481,047)</u>	
Prior period adjustment			-	
Fund balance, end of year			<u>\$ -</u>	

DRAFT 5/2/23

Statistical Section (unaudited)

Statistical Section

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

	<u>Page Number</u>
Financial Trends	85
These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.	
Revenue Capacity	87
These schedules contain information to help the reader assess the factors affecting the city's ability to generate its property and sales taxes.	
Debt Capacity	92
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
Demographic and Economic Information	98
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	100
These schedules contain information about the city's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.	

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

Table 1
City of Palatka, Florida
Net Position by Component – Last Ten Fiscal Years
September 30,

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Government Activities										
Net Investment in Capital Assets	\$ 13,138,987	\$ 10,735,671	\$ 12,679,116	\$ 12,532,966	\$ 13,804,049	\$ 15,939,443	\$ 15,588,396	\$ 16,548,465	\$ 17,546,712	\$ 20,209,112
Restricted	401,999	507,111	624,403	1,264,580	1,312,154	1,021,993	1,333,192	1,826,138	1,455,862	2,649,215
Unrestricted	2,724,277	1,557,819	(1,856,659)	(3,030,254)	(2,490,897)	(3,636,491)	(3,620,052)	(2,460,517)	3,024,062	4,174,169
Total Governmental Activities Net Position	\$ 16,265,263	\$ 12,800,601	\$ 11,446,860	\$ 10,767,292	\$ 12,625,306	\$ 13,324,945	\$ 13,301,536	\$ 15,914,086	\$ 22,026,636	\$ 27,032,496
Business-Type Activities										
Net Investment in Capital Assets	\$ 38,728,555	\$ 37,150,342	\$ 37,721,799	\$ 37,456,909	\$ 36,415,452	\$ 36,963,783	\$ 37,042,784	\$ 38,662,341	\$ 40,434,532	\$ 42,015,142
Restricted	328,594	330,609	334,897	334,285	334,196	8,095	8,095	8,095	8,095	8,095
Unrestricted	(863,846)	1,180,303	(439,062)	(875,644)	(403,255)	(814,056)	(241,367)	1,729,503	2,523,288	4,127,449
Total Business-Type Net Position	\$ 38,193,303	\$ 38,661,254	\$ 37,617,634	\$ 36,915,550	\$ 36,346,393	\$ 36,157,822	\$ 36,809,512	\$ 40,399,939	\$ 42,965,915	\$ 46,150,686
Primary Government										
Net Investment in Capital Assets	\$ 51,867,542	\$ 47,886,013	\$ 50,400,915	\$ 49,989,875	\$ 50,219,501	\$ 52,903,226	\$ 52,631,180	\$ 55,210,806	\$ 57,981,244	\$ 62,224,254
Restricted	730,593	837,720	959,300	1,598,865	1,646,350	1,030,088	1,341,287	1,834,233	1,463,957	2,657,310
Unrestricted	1,860,431	2,738,122	(2,295,721)	(3,905,898)	(2,894,152)	(4,450,547)	(3,861,419)	(731,014)	5,547,350	8,301,618
Total Primary Government Net Position	\$ 54,458,566	\$ 51,461,855	\$ 49,064,494	\$ 47,682,842	\$ 48,971,699	\$ 49,482,767	\$ 50,111,048	\$ 56,314,025	\$ 64,992,551	\$ 73,183,182

DRAFT 53

Table 2
City of Palatka, Florida
Changes in Net Position – Last Ten Fiscal Years
Fiscal Years Ending September 30,

Expenses	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Government Activities:										
General Government	\$ 2,192,293	\$ 507,929	\$ 1,901,557	\$ 2,008,770	\$ 1,828,406	\$ 2,727,715	\$ 2,551,615	\$ 2,428,291	\$ 3,682,728	\$ 10,427,156
Public Safety	5,467,142	6,117,513	7,279,129	7,380,867	7,015,197	6,269,939	6,560,527	6,240,590	4,330,489	6,825,346
Physical Environment	-	415,967	408,379	91,593	233,000	626,037	7,379	-	-	-
Transportation	511,114	573,372	115,762	505,409	861,820	381,563	1,120,143	950,513	835,937	1,099,756
Economic Environment	184,981	280,156	146,709	92,509	121,398	78,587	222,250	97,331	129,677	378,395
Human Services	151,906	174,967	178,223	78,523	37,322	69,468	34,219	39,416	70,671	99,220
Culture and Recreation	427,004	1,288,402	383,685	479,185	348,255	1,529,633	767,710	745,791	667,579	785,510
Interest on Long-Term Debt	155,598	67,579	61,641	56,534	46,948	35,048	26,173	143,738	47,482	42,764
Total Governmental Activities Expenses	\$ 9,090,038	\$ 9,425,885	\$ 10,475,085	\$ 10,693,390	\$ 10,492,346	\$ 11,717,990	\$ 11,290,016	\$ 10,645,670	\$ 9,764,563	\$ 19,658,147
Business-Type Activities:										
Airport	\$ 1,672,638	\$ 1,868,470	\$ 1,490,532	\$ 1,433,879	\$ 1,563,492	\$ 1,658,643	\$ 1,692,235	\$ 1,575,106	\$ 1,821,295	\$ 2,618,225
Water	4,688,134	4,826,439	4,897,142	4,820,628	5,064,916	5,126,552	6,377,706	4,582,273	4,813,693	7,833,032
Golf Course	997,958	977,653	975,398	990,203	434,136	184,179	313,114	268,326	272,266	370,392
Sanitation	1,397,879	1,387,863	1,498,411	1,687,785	1,812,266	1,965,515	1,925,934	1,997,853	1,868,155	1,796,345
Total Business-type Activities Expenses	8,756,609	9,060,425	8,861,483	8,932,495	8,874,810	8,934,889	10,308,989	8,423,558	8,775,409	12,617,994
Total Primary Government Expenses	\$ 17,846,647	\$ 18,486,310	\$ 19,336,568	\$ 19,625,885	\$ 19,367,156	\$ 20,652,879	\$ 21,599,005	\$ 19,069,228	\$ 18,539,972	\$ 32,276,141
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 114,051	\$ 115,895	\$ 107,744	\$ 108,498	\$ 113,410	\$ 90,743	\$ 98,531	\$ 150,407	\$ 238,627	\$ 192,964
Public Safety	608,594	1,106,771	1,015,140	855,598	1,129,789	1,902,535	1,556,549	1,566,735	1,662,111	1,841,316
Other	198,826	210,064	199,565	153,721	149,957	143,004	140,832	189,160	194,537	133,582
Operating Grants and Contributions	981,676	847,158	794,957	886,922	884,023	1,033,856	2,041,573	535,522	3,055,592	2,868,124
Capital Grants and Contributions	736,090	1,774,920	2,362,571	1,041,768	1,820,801	2,758,409	167,338	1,539,450	373,962	184,362
Total Government Activities Program Revenues	\$ 2,639,237	\$ 4,054,808	\$ 4,479,977	\$ 3,046,507	\$ 4,097,980	\$ 5,928,547	\$ 4,004,823	\$ 3,981,274	\$ 5,524,829	\$ 5,220,348
Business-type Activities:										
Charges for Services:										
Airport	\$ 895,597	\$ 787,233	\$ 781,847	\$ 723,767	\$ 808,116	\$ 867,455	\$ 932,937	\$ 857,692	\$ 1,073,635	\$ 1,260,892
Water	4,122,596	4,443,050	4,350,056	4,843,922	5,006,669	5,950,043	6,007,511	6,482,818	7,153,131	8,965,660
Golf Course	701,468	720,410	704,846	665,847	178,198	65,168	94,760	93,756	106,506	124,956
Sanitation	1,535,189	1,633,906	1,641,581	1,652,675	1,719,726	1,860,875	2,169,518	2,372,742	2,542,335	3,673,720
Operating Grants and Contributions	-	26,500	-	-	-	-	-	-	-	-
Capital Grants and Contributions	1,521,529	426,812	1,724,898	361,721	820,508	454,178	2,360,920	3,004,460	1,598,364	3,108,625
Total Business-type Activities Program Revenues	\$ 8,776,379	\$ 8,037,911	\$ 9,203,228	\$ 8,247,932	\$ 8,533,217	\$ 9,197,719	\$ 11,565,646	\$ 12,811,468	\$ 12,473,971	\$ 17,133,853
Total Primary Government Revenues	\$ 11,415,616	\$ 12,092,719	\$ 13,683,205	\$ 11,294,439	\$ 12,631,197	\$ 15,126,266	\$ 15,570,469	\$ 16,792,742	\$ 17,998,800	\$ 22,354,201
Net (Expense)/Revenue										
Governmental Activities	\$ (6,450,801)	\$ (5,371,077)	\$ (5,995,108)	\$ (7,646,883)	\$ (6,394,366)	\$ (5,789,443)	\$ (7,285,193)	\$ (6,664,396)	\$ (4,239,734)	\$ (14,437,799)
Business-type Activities	19,770	(1,022,514)	341,745	(684,563)	(341,593)	262,830	1,256,657	4,387,910	3,698,562	4,515,859
Total Primary Government Net Expense	\$ (6,431,031)	\$ (6,393,591)	\$ (5,653,363)	\$ (8,331,446)	\$ (6,735,959)	\$ (5,526,613)	\$ (6,028,536)	\$ (2,276,486)	\$ (541,172)	\$ (9,921,940)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	\$ 3,432,971	\$ 3,465,626	\$ 3,501,720	\$ 2,751,117	\$ 2,573,515	\$ 2,817,740	\$ 2,993,993	\$ 3,191,578	\$ 3,348,931	\$ 3,572,990
Sales Tax and Other State Shared Revenue	783,678	786,686	794,451	836,379	875,598	919,960	944,007	2,540,796	2,874,246	2,586,742
Special Assessment-Fire Protection	-	-	-	948,803	1,653,302	-	-	-	-	-
Franchise Fees	904,958	810,331	837,391	813,569	799,700	797,257	744,975	760,305	835,903	1,170,290
Other Taxes	1,053,895	1,124,693	1,141,195	1,154,169	1,389,860	1,470,465	1,484,626	1,500,768	1,565,915	2,195,035
Investment Earnings	220	2,530	1,829	1,850	2,668	2,753	40,053	41,551	6,122	22,569
Contribution from component unit	-	300,000	300,000	250,000	159,210	186,626	176,382	181,203	189,379	45,766
Miscellaneous	595,182	123,286	115,964	120,432	90,106	147,351	254,830	251,481	403,716	951,067
Loss on sale of Land	-	(3,078,218)	-	-	-	-	-	-	-	-
Transfers	213,602	(1,628,519)	(19,536)	90,996	(68,790)	374,746	622,918	809,264	1,128,072	1,331,916
Total Government Activities	\$ 6,984,506	\$ 1,906,415	\$ 6,673,014	\$ 6,967,315	\$ 7,475,169	\$ 6,716,898	\$ 7,261,784	\$ 9,276,946	\$ 10,352,284	\$ 11,876,375
Business-type Activities:										
Investment Earnings	\$ 255	\$ 190	\$ 209	\$ 1,117	\$ 144	\$ 9,468	\$ 10,809	\$ 4,686	\$ 77	\$ 207
Miscellaneous	124,919	47,126	101,196	72,358	84,426	1,538	7,142	4,422	2,661	621
Transfers	(213,602)	1,628,519	19,536	(90,996)	68,790	(374,746)	(622,918)	(809,264)	(1,128,072)	(1,331,916)
Total Business-type Activities	\$ (88,428)	\$ 1,675,835	\$ 120,941	\$ (17,521)	\$ 153,360	\$ (363,740)	\$ (604,967)	\$ (800,156)	\$ (1,125,334)	\$ (1,331,088)
Total Primary Government	\$ 6,896,078	\$ 3,582,250	\$ 6,793,955	\$ 6,949,794	\$ 7,628,529	\$ 6,353,158	\$ 6,656,817	\$ 8,476,790	\$ 9,226,950	\$ 10,545,287
Changes in Net Position										
Governmental Activities	\$ 533,705	\$ (3,464,662)	\$ 677,906	\$ (679,568)	\$ 1,080,803	\$ 927,455	\$ (23,409)	\$ 2,612,550	\$ 6,112,550	\$ (2,561,424)
Business-type Activities	(68,658)	653,321	462,686	(702,084)	(188,233)	(100,910)	651,690	3,587,754	2,573,228	3,184,771
Total Primary Government	\$ 465,047	\$ (2,811,341)	\$ 1,140,592	\$ (1,381,652)	\$ 892,570	\$ 826,545	\$ 628,281	\$ 6,200,304	\$ 8,685,778	\$ 623,347

Table 3
City of Palatka, Florida
Fund Balance, Governmental Funds – Last Ten Fiscal Years
September 30,

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 1,749,044	\$ 292,927	\$ 292,927	\$ 292,927	\$ 292,927	\$ 162,742	\$ 162,742	\$ 774,598	\$ 774,598	\$ 1,834,318
Restricted	826,352	195,513	218,278	207,315	213,309	231,084	258,058	293,712	293,712	312,723
Committed	22,656	33,128	49,206	45,761	55,416	60,617	73,236	79,699	79,699	95,592
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	834,968	848,005	1,060,435	1,379,763	1,365,670	1,895,172	2,721,383	3,305,333	8,083,739	2,762,541
Total General Fund	\$ 3,433,020	\$ 1,369,573	\$ 1,620,846	\$ 1,925,766	\$ 1,927,322	\$ 2,349,615	\$ 3,215,419	\$ 4,453,342	\$ 9,231,748	\$ 5,005,174
All Other Government Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	401,999	507,111	624,403	1,057,265	1,098,845	790,909	107,484	1,455,862	1,455,862	6,842,533
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(188,428)	(968,571)	-	-	-	-	-	595,397	-
Total All Other Governmental Funds	\$ 401,999	\$ 318,683	\$ (344,168)	\$ 1,057,265	\$ 1,098,845	\$ 790,909	\$ 107,484	\$ 1,455,862	\$ 2,051,259	\$ 6,842,533

Note: Beginning in fiscal year 2011, fund balance categories were reclassified as a result of implementing GASB Statement No. 54

Fund balance was not restated to the new categories for prior years.

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

Source: Audited financial statements

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Table 4
City of Palatka, Florida
Changes in Fund Balance, Governmental Funds – Last Ten Fiscal Years
Fiscal Years Ending September 30,

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 5,844,953	\$ 6,027,416	\$ 6,141,460	\$ 5,456,735	\$ 5,580,458	\$ 5,966,997	\$ 6,212,465	\$ 6,294,709	\$ 6,706,680	\$ 7,199,215
Permits, fees and special assessments	990,001	961,392	1,076,832	1,915,657	2,621,392	2,259,082	2,074,289	2,080,783	2,362,449	2,781,264
Intergovernmental	1,185,395	998,824	1,636,665	2,102,242	1,513,660	3,421,419	1,358,140	3,006,045	4,523,334	6,162,395
Charges for Services	245,095	276,570	295,691	212,004	180,804	207,554	277,697	320,129	302,854	362,433
Fines and Forfeitures	427,324	838,313	630,674	597,665	884,679	343,332	41,873	58,407	54,535	73,485
Miscellaneous	719,469	635,493	1,210,711	591,814	437,286	578,637	774,602	688,883	799,189	1,235,666
Total Revenues	\$ 9,412,237	\$ 9,738,008	\$ 10,992,033	\$ 10,876,117	\$ 11,218,279	\$ 12,777,021	\$ 10,739,066	\$ 12,448,956	\$ 14,749,041	\$ 17,814,458
Expenditures										
General Government	\$ 1,651,710	\$ 1,184,004	\$ 1,251,002	\$ 1,243,328	\$ 1,485,611	\$ 3,633,916	\$ 2,119,997	\$ 4,232,985	\$ 3,297,542	\$ 9,847,375
Public Safety	5,713,322	6,634,859	6,402,949	6,141,403	6,163,129	5,926,197	5,957,234	5,991,935	5,981,621	6,493,489
Physical Environment	-	415,967	404,042	85,925	233,000	356,376	467	-	-	50,000
Transportation	486,426	553,104	477,959	474,693	814,121	794,787	1,049,281	792,401	671,825	866,933
Economic Environment	184,981	280,156	146,709	92,509	121,398	78,587	298,292	97,331	129,677	323,124
Human Services	142,233	164,899	178,712	78,256	33,753	62,557	34,219	33,104	29,227	44,336
Culture and Recreation	449,550	1,253,442	2,361,161	553,865	1,672,744	2,150,486	695,485	563,282	485,070	534,287
Debt Service										
Principal Retirement	335,816	534,892	488,900	534,247	592,062	602,715	548,989	302,083	277,748	254,198
Interest and Fiscal Charges	155,598	67,579	61,641	56,534	46,948	35,048	26,173	143,738	47,482	42,764
Total Expenditures	\$ 9,119,636	\$ 11,088,902	\$ 11,773,075	\$ 9,260,760	\$ 11,162,766	\$ 13,640,669	\$ 10,730,137	\$ 12,156,859	\$ 10,920,192	\$ 18,456,506
Excess of Revenues Over (Under) Expenditures	\$ 292,601	\$ (1,350,894)	\$ (781,042)	\$ 1,615,357	\$ 55,513	\$ (863,648)	\$ 8,929	\$ 292,097	\$ 3,828,849	\$ (642,048)
Other Financing Sources (Uses)										
Capital Lease Issuance	\$ 300,000	\$ 520,700	\$ 389,000	\$ -	\$ 56,413	\$ 680,000	\$ 253,966	\$ 514,940	\$ 416,882	\$ -
Transfer In	685,099	1,308,196	482,992	782,517	1,344,802	1,695,017	1,172,741	1,188,850	1,365,562	7,063,194
Transfer Out	(471,497)	(2,936,715)	(502,528)	(691,521)	(1,413,592)	(1,320,271)	(549,823)	(379,586)	(237,490)	(5,731,278)
Payment to refunded bonds escrow agent	(1,866,667)	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	1,890,000	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 536,935	\$ (1,107,819)	\$ 369,464	\$ 90,996	\$ (12,377)	\$ 1,054,746	\$ 876,884	\$ 1,324,204	\$ 1,544,954	\$ 1,331,916
Special items										
Proceeds from sale of lad	\$ -	\$ 311,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 829,536	\$ (2,458,713)	\$ (411,578)	\$ 1,706,353	\$ 43,136	\$ 191,098	\$ 885,813	\$ 1,616,301	\$ 5,373,803	\$ 689,868
Acquisition of Capital Assets	\$ 245,613	\$ 2,137,099	\$ 2,856,864	\$ 467,291	\$ 1,627,247	\$ 3,215,979	\$ 673,226	\$ 2,110,597	\$ 1,612,955	\$ 3,523,243
Debt Service as a Percentage of Non-Capital Expenditures	5.54%	6.73%	6.17%	6.72%	6.70%	6.12%	5.72%	4.28%	3.41%	1.44%

Table 5
City of Palatka, Florida
Taxable and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY*		TOTALS		Total Direct Tax Rate	Ratio Total Taxable Value to Estimated Actual Value
	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value		
2012-13	309,467,179	631,505,080	54,838,730	86,657,926	364,305,909	718,163,006	9.1749	50.73%
2013-14	312,960,196	638,829,722	54,787,757	89,543,661	367,747,953	728,373,383	9.1749	50.49%
2014-15	318,343,135	645,989,098	54,579,756	97,774,215	372,922,891	743,763,313	9.1749	50.14%
2015-16	332,051,212	657,991,860	51,457,342	96,823,302	383,508,554	754,815,162	6.9967	50.81%
2016-17	351,896,928	689,357,447	58,333,154	100,594,145	410,230,082	789,951,592	6.4000	51.93%
2017-18	369,198,476	723,289,677	68,504,101	107,053,941	437,702,577	830,343,618	6.4000	52.71%
2018-19	392,589,294	771,432,092	68,468,396	105,539,291	461,057,690	876,971,383	6.4000	52.57%
2019-20	413,633,487	804,669,541	71,898,754	163,548,157	485,532,241	968,217,699	6.4000	50.15%
2020-21	441,336,737	847,856,699	73,012,701	197,501,443	514,349,438	1,045,358,142	6.4000	52.05%
2021-22	474,669,874	950,832,010	87,694,385	202,130,667	562,364,259	1,152,962,677	6.4000	48.78%

*Centrally assessed values are included under Personal Property in this table.

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

Source: Putnam County Property Appraiser

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Table 6
City of Palatka, Florida
Property Taxable Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy	Delinquent Tax Collections	Total Tax Collections	% of Total Collections to Levy
2013	3,345,632	3,244,766	0.9699	12,660	3,257,426	0.9736
2014	3,323,508	3,262,179	0.9815	5,509	3,267,687	0.9832
2015	3,409,963	3,309,868	0.9706	8,707	3,318,575	0.9732
2016	2,757,997	2,545,988	0.9231	16,112	2,562,101	0.9290
2017	2,679,105	2,370,771	0.8849	16,305	2,387,076	0.8910
2018	2,768,368	2,540,806	0.9178	11,999	2,552,805	0.9221
2019	2,930,646	2,701,320	0.9217	11,180	2,712,500	0.9256
2020	3,090,935	2,858,102	0.9247	6,306	2,864,408	0.9267
2021	3,287,681	3,002,070	0.9131	7,767	3,009,837	0.9155
2022	\$ 3,745,967	\$ 3,189,082	0.8513	11,274	3,200,356	0.8543

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

Source: Putnam County Tax Collector

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Table 7
City of Palatka, Florida
Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	City of Palatka			Putnam County			Schools			Other	Total
	Operating Millage	Debt Service	Total City Millage	Operating Millage	Debt Service	Total County Millage	Operating Millage	Debt Service	Total Schools		
2013	9.1749	0.0000	9.1749	8.5765	0.0000	8.5765	7.356	0.000	7.356	0.3313	25.439
2014	9.1749	0.0000	9.1749	8.9000	0.0000	8.9000	7.356	0.000	7.356	0.3283	25.759
2015	9.1749	0.0000	9.1749	8.9000	0.0000	8.9000	7.204	0.000	7.204	0.3164	25.595
2016	6.9967	0.0000	6.9967	9.0914	0.0000	9.0914	6.924	0.000	6.924	0.3023	23.314
2017	6.4000	0.0000	6.4000	9.8892	0.0000	9.8892	6.354	0.000	6.354	0.2724	22.916
2018	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	6.155	0.000	6.155	0.2562	22.406
2019	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	5.869	0.000	5.869	0.2562	22.120
2020	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	5.869	0.000	5.869	0.6254	22.489
2021	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	5.869	0.000	5.869	0.6254	22.489
2022	6.4000	0.0000	6.4000	9.3099	0.0000	9.3099	5.4630	0.000	5.463	0.5342	21.707

Source: Florida Department of Revenue (Millage and Taxes Levied Report), Putnam County School District,
St. Johns River Water Management District

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

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Table 8
City of Palatka, Florida
Principal Taxpayers
Current and Nine Years Ago

<u>Taxpayer</u>	Fiscal Year 2022			Fiscal Year 2013		
			Percentage			Percentage
	Taxable	Rank	of Total City	Taxable	Rank	of Total City
	Assessed Value		Assessed Value	Assessed Value		Assessed Value
Putnam Community Medical Center	\$ 21,068,350	1	4.10%	\$ 14,448,614	1	3.71%
Florida Power & Light	17,607,334	2	3.42%	6,657,610	4	1.71%
Wal-Mart Inc.	13,520,540	3	2.63%	11,869,249	2	3.05%
9520 Bonita Beach Rd LLC	11,863,300	4	2.31%	-		0.00%
Comcast	11,117,874	5	2.16%	-		0.00%
Revenue Properties Town & Country	10,873,419	6	2.11%	8,049,018	3	2.07%
Home Depot	7,848,774	7	1.53%	6,122,419	5	1.57%
Lowes	7,799,748	8	1.52%	5,841,381	7	0.00%
Comarco	5,887,970	9	1.14%	-		0.00%
Palatka Mall, LLC	5,426,670	10	1.06%	3,837,851	10	0.99%
Bellsouth Telecommunications	-		0.00%	6,076,759	6	1.56%
Southern Medical Associates, Inc.	-		0.00%	5,013,837	8	1.29%
Stag II Palatka LLC	-		0.00%	3,939,144	9	1.01%
Total	<u>\$ 113,013,979</u>		<u>21.97%</u>	<u>\$ 71,855,882</u>		<u>15.96%</u>

Source: Putnam County Property Appraiser

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Table 9
City of Palatka, Florida
Ratio of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal year	Total	Net GBD to Personal Income	Net GBD Per Capita
2012	\$ -	0.00%	\$ -
2013	-	0.00%	-
2014	-	0.00%	-
2015	-	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	-
2018	-	0.00%	-
2019	-	0.00%	-
2020	-	0.00%	-
2021	-	0.00%	-
2022	-	0.00%	-

DRAFT 5/31/21

Table 10
City of Palatka, Florida
Computation of Legal Debt Margin
September 30, 2021

The Constitution of the State of Florida, Florida Statute 200.181 and the City of Palatka, set no legal debt margin.

DRAFT 5-31-2024

Table 11
City of Palatka, Florida
Computation of Direct and Overlapping
Governmental Activities Debt
September 30, 2022

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with sales surtax revenue			
Putnam County Board of County Commissioners			
SRF - Wastewater	\$ 770,861	15.69%	\$ 120,931
Series 2008B	3,697,000	15.69%	579,978
Series 2008A	1,793,000	15.69%	281,282
Debt repaid with 1/2 cent sales tax			
Putnam County Board of County Commissioners			
USDA - Jail	8,513,600	16.00%	1,362,337
USDA - Jail	8,480,800	16.00%	1,357,088
Subtotal, overlapping debt			3,701,616
City direct debt			1,555,466
Total direct and overlapping debt			<u>\$ 5,257,082</u>

Source: Putnam County Board of County Commissioners

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Palatka. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

For debt repaid with sales surtax revenues, the percentage of overlapping debt applicable is estimated using the total amount of local infrastructure surtax revenues received by the City divided by the total amount of local infrastructure surtax revenues received by Putnam County.

For debt repaid with 1/2 cent sales revenues, the percentage of overlapping debt applicable is estimated using the total amount of 1/2 cent sales tax revenues received by the City divided by the total amount of 1/2 cent sales tax revenues received by Putnam County.



Table 12
City of Palatka, Florida
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income (1)	Outstanding Debt Per Capital (1)
	Loans/Notes Payable	Revenue Bonds	Capital Leases	Loans/Notes Payable	Revenue Bonds	Capital Leases			
2013	2,424,226	-	315,228	6,734,477	7,074,630	177,382	16,725,943	6.19%	1,635
2014	1,957,098	-	768,164	6,257,284	7,105,000	397,875	16,485,421	5.79%	1,589
2015	1,636,778	-	988,584	5,760,423	6,950,000	624,217	15,960,002	5.30%	1,532
2016	1,307,202	-	783,913	5,258,825	6,790,000	527,933	14,667,873	4.63%	1,391
2017	696,221	-	586,245	4,750,125	6,620,000	802,487	13,455,078	3.10%	1,262
2018	623,854	-	1,008,897	4,231,390	6,445,000	630,775	12,939,916	2.78%	1,215
2019	560,628	-	1,073,659	4,613,953	6,265,000	801,800	13,285,040	2.78%	1,239
2020	336,331	-	1,480,813	4,274,557	5,620,357	873,376	12,585,434	2.54%	1,169
2021	252,974	-	1,176,875	5,698,736	5,620,357	650,843	13,399,785	2.70%	1,280
2022	241,878	-	979,871	7,000,842	5,419,077	458,822	14,100,490	3.35%	1,339

Note: (1) See the demographic statistics table 14 for population and annual personal income data.

The figures provided represent ratios of total primary government outstanding debt to annual personal income and population.

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

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Table 13
City of Palatka, Florida
Pledged Revenue Coverage
Last Ten Fiscal Years

Airport Revenue Notes							Water Revenue Bonds and Notes					
Fiscal	Less	Net					Utility	Less	Net			
Year	Loans/Notes Payable	Operating Expenses	Available Revenue	Principal	Interest	Coverage	Gross Revenues	Operating Expenses	Available Revenue	Principal	Interest	Coverage
2013	907,406	856,688	50,718	1,526,668	81,774	3.15%	4,133,555	3,126,815	1,006,740	382,662	429,950	123.89%
2014	800,752	763,727	37,025	143,000	39,490	20.29%	4,445,938	3,153,100	1,292,838	393,193	421,220	158.74%
2015	815,512	759,361	56,151	136,000	35,211	32.80%	4,389,299	3,366,342	1,022,957	398,861	412,073	126.15%
2016	731,026	694,973	36,053	129,000	31,166	22.51%	4,854,320	3,263,396	1,590,924	410,598	402,179	195.74%
2017	811,406	804,190	7,216	127,000	27,290	4.68%	5,033,528	3,949,525	1,084,003	424,700	389,195	133.19%
2018	867,455	836,973	30,482	124,000	23,490	20.67%	5,950,043	3,785,906	2,164,137	436,734	378,238	265.55%
2019	932,937	913,417	19,520	137,000	19,602	12.46%	6,007,511	5,093,878	913,633	447,991	362,285	112.76%
2020	857,692	750,368	107,324	142,000	15,649	68.08%	6,482,818	3,182,885	3,299,933	6,318,396	410,315	49.04%
2021	1,073,635	823,040	250,595	142,000	11,793	162.94%	7,153,131	3,596,431	3,556,700	462,433	147,838	582.81%
2022	1,260,892	1,784,865	(523,973)	133,000	7,085	-374.04%	8,965,660	6,521,181	2,444,479	458,681	231,989	353.93%

Golf Revenue Bonds							Infrastructure Surtax Revenue Note			
Fiscal	Less	Net								
Year	Golf Gross Revenues	Operating Expenses	Available Revenue	Principal	Interest	Coverage	Sales Surtax	Principal	Interest	Coverage
2013	702,153	829,833	(127,680)	1,400,989	96,895	-8.52%	699,302	2,133,334	133,651	30.85%
2014	724,954	846,859	(121,905)	96,000	56,372	-80.00%	733,349	411,000	43,096	161.50%
2015	717,547	856,783	(139,236)	117,000	51,999	-82.39%	773,912	262,000	33,217	262.15%
2016	680,937	880,507	(199,570)	122,000	46,984	-118.10%	833,084	269,000	27,013	281.43%
2017	223,655	329,668	(106,013)	127,000	41,756	-62.82%	866,313	275,000	20,157	293.51%
2018	65,168	85,195	(20,027)	162,810	36,274	-10.06%	936,623	345,367	25,701	252.41%
2019	94,760	116,009	(21,249)	158,804	30,482	-11.23%	957,089	347,192	17,272	262.60%
2020	93,756	134,886	(41,130)	167,136	24,510	-21.46%	993,580	184,912	72,974	385.28%
2021	106,506	144,764	(38,258)	194,022	18,571	-18.00%	1,160,849	126,400	23,248	775.72%
2022	124,956	251,019	(126,063)	157,000	11,985	-74.60%	1,336,666	-	-	0.00%

Source: Finance department, audited financial statements

Table 14
City of Palatka, Florida
Demographic Statistics
Last Ten Fiscal Years

Fiscal year	Population (1)	Personal Income (million of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2013	10,230	297	26,411	4,888	9%
2014	10,377	285	27,439	4,959	8%
2015	10,418	301	28,919	5,096	7%
2016	10,548	316	30,005	5,043	6%
2017	10,662	434	40,723	5,460	5%
2018	10,649	465	43,685	5,449	5%
2019	10,723	479	44,643	5,499	4%
2020	10,770	495	45,982	5,432	5%
2021	10,468	496	47,362	5,114	6%
2022	10,532	421	40,068	5,173	4%

*Note: This schedule is intended to show information for 10 years.

Additional information will be presented as they become available.

Sources:

- (1) University of Florida, Bureau of Economic and Business Research,
Florida Estimate of Population (2007-2010, 2012-2016), 2010 Census (2011)
- (2) Personal Income figures are the results of multiplying Per Capita Personal Income by the population
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
Figures from 2017 - 2019 are based on per capita personal income data.
Figures from 2020 are projected estimates based on trend analysis calculations.
- (4) Florida Department of Education ED Stats Tool
- (5) United States Department of Labor-Bureau of Labor Statistics

Table 15
City of Palatka, Florida
Principal Employers
Current and Nine Years Ago

<u>Employer</u>	Fiscal Year 2022			Fiscal Year 2013		
	Assessed Value	Rank	Percentage of Total City Employment	Assessed Value	Rank	Percentage of Total City Employment
Putnam County School District	1,417	1	25.31%	\$ 1,490	1	27.67%
Georgia Pacific	1,000	2	17.56%	1,125	2	0.00%
Putnam County Board of County Commissioners	714	3	12.26%	666	3	12.37%
St Johns River Water Management District	700	4	11.00%	370	6	6.87%
Putnam Community Medical Center, LLC	618	5	9.48%	477	4	8.86%
St. Johns River State College	400	6	7.43%	270	5	5.01%
Walmart Supercenter	315	7	5.85%	-		0.00%
Publix Super Market	300	8	5.57%	-		0.00%
Seminole Electric Cooperative, Palatka	270	9	3.01%	285	9	5.29%
Winn Dixie Stores, Inc.	190	10	2.53%	194	6	3.60%
Palatka Health Care Center	-		0.00%	190	9	3.53%
Kangaroo Express	-		0.00%	179	10	0.00%
Total	<u>5,924</u>		<u>100.00%</u>	<u>\$ 5,246</u>		<u>73.20%</u>

Source: Putnam County Property Appraiser

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

DRAFT 531

Table 16
City of Palatka, Florida
Operating Indicators by Function/Program
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function/Program											
General Government:											
Building permits issued	595	583	561	497	543	502	572	31	16	2	49
Business Tax Receipts											650
Building inspections conducted	1,257	898	913	994	1,415	996	1,138	-	-	-	-
Code enforcement Cases	184	214	150	88	12	140	125	132	127	127	132
Occupational license issued	1,078	675	239	866	710	830	754	632	805	805	0
Police:											
Calls for service	32,709	30,616	30,595	29,946	23,586	19,490	21,535	30,952	26,746	23,901	22,213
Physical arrests	1,047	788	788	784	617	497	405	856	969	856	581
Citations	1,660	1,470	1,904	1,294	656	317	390	1,335	785	826	709
Fire:											
Emergency responses	2,498	2,173	2,142	2,128	2,967	3,125	3,095	3,098	3,267	3,861	4,386
Fires extinguished	41	125	374	398	58	63	85	58	62	79	90
Refuse collection:											
Customers	3,869	3,827	3,867	3,873	3,914	3,997	4,605	4,342	4,089	4,675	4,137
Other public works:											
Street resurfaced (miles)	-	-	-	-	-	0	0.3	0.2	0.2	0.2	0.3
Potholes repaired	58	63	65	40	16	128	97	64	64	64	41
Parks and recreation:											
Community center rentals	83	129	65	72	63	141	137	137	58	58	83
Human Services:											
Interments	107	117	79	111	97	99	113	73	125	125	73
Water:											
Water main breaks	7	26	64	107	269	292	338	307	391	391	125
Average daily consumption (thousands of gallons)	1,811	1,684	1,706	1,728	1,654	1,316	1,143	1,710	1,317	1,665	1,472
Peak daily consumption (thousands of gallons)	2,908	2,139	2,634	2,420	2,278	1,726	1,941	2,012	2,021	2,480	2,480
Wastewater:											
Average daily treatment (thousands of gallons)	2,040	1,540	1,700	1,500	1,330	1,429	1,429	1,519	1,520	1,950	1,640
Airport:											
Rentals-T Hangars	54	54	55	55	64	64	64	64	64	64	73
Building	1	2	2	2	2	2	3	3	3	3	3
Land leases	1	1	1	1	1	1	1	1	1	1	1
Commercial Hangars	3	3	3	3	3	3	3	3	3	3	3
Executive Hangars	3	3	3	3	4	4	4	4	4	4	4

Source: Departments of the City

Table 17
City of Palatka, Florida
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Function/Program</u>											
Police:											
Stations	1	1	1	1	1	2	2	2	2	2	2
Patrol units	24	22	21	21	22	22	22	22	22	22	22
Fire:											
Stations	2	2	2	2	2	2	2	2	2	2	2
Firefighters	23	24	24	24	24	23	23	23	26	26	26
Refuse collection:											
Collection trucks	6	6	6	6	6	6	8	8	8	8	8
Other public works:											
Streets(miles)	71.18	71.18	60.00	60.00	60.00	71.80	71.80	71.80	71.80	71.80	71.8
Traffic signals	21	21	12	12	39	33	18	18	18	18	14
Parks and Recreation:											
Acreage	26.67	26.67	45.36	45.36	45.36	45.36	46.36	46.36	46.36	46.36	46.36
Playgrounds	10	10	5	5	7	10	8	8	8	8	8
Baseball/softball diamonds	5	5	4	4	3	4	4	4	4	4	4
Community Centers	1	1	2	2	2	2	2.0	2.0	2.0	2.0	2
Water:											
Water mains (miles)	108	108	108	108	112	108	108	108	108	108	108
Fire hydrants	578	578	581	581	543	560	560	560	560	560	560
Storage capacity (in millions)	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Wastewater:											
Sanitary sewers (miles)	80	80	80	80	70	80	80	80	80	80	80
Storm sewers (miles)	60	60	61	61	61	61	61	61	61	61	61
Treatment capacity (millions of gals.)	1,278	1,278	6,000	6,000	6,000	6,000	3,150	3,150	3,150	3,150	3150
Golf Courses:											
Acreage	99	99	124	124	124	124	124	124	124	124	124
Airports:											
Runways	3	3	2	2	2	2	2	2	2	2	2

Source: Individual departments of the city

Table 18
City of Palatka, Florida
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function											
General Government											
General Administration	8	8	8	8	7	9	11	12	12	14	15
Attorney	1	1	1	1	1	1	1	1	-	-	0
Mainstreet	1	1	1	1	-	-	-	-	-	-	0
Information Technology	-	1	1	1	1	-	-	1	-	-	0
Facilities Maintenance	-	1	1	1	1	1	2	1.0	2	2	3
Public Safety											
Building & Zoning	4	4	5	4.0	4	3	3	3	2	2	3
Police Officers	35	34	36	36	33	34	34	32	32	32	30
Police Clerical	7	7	6.5	6.5	6.5	6.0	6.0	6.5	6.5	6.5	6.5
Code Enforcement	1	1	1	2	1.5	1.5	1.5	1.5	2.0	2.0	2
Firefighters	23	24	23.5	23.5	23.5	22.5	22.5	22.5	25.5	25.5	24
Transportation											
Streets	6	6	6	6	6	10	9.5	9.0	9	9	8
Human Services											
Cemeteries	2	2	2	3	-	-	-	-	-	-	-
Culture/Recreation	5	5	6	4	2.5	1.0	1	2	3.0	3.0	6
Business Type Activities:											
Airport	3	3	3	3	3	4	3.5	3.0	3	3	4.5
Water	32	32	30	33	31	28.0	28	31	31	31	26
Golf	-	-	-	-	-	-	-	-	-	-	0
Sanitation	13	17	14	17	18	16.0	16	17	17	17	15

Source: City of Palatka Personnel Department

Compliance Section

DRAFT 5/31/2024

**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 Commission
City of Palatka, 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, the discretely presented component unit, and each major fund of the City of Palatka, Florida (the 'City'), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's, basic financial statements, and have issued our report thereon dated May X, 202X.

Report on 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 the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

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*.

City of Palatka, Florida's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida

May X, 2024

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER
10.550, RULES OF THE FLORIDA AUDITOR GENERAL**

To the Honorable Mayor and Members of the City Council
City of Palatka, Florida

**Report on Compliance for Each Major Federal Program and State Project
*Opinion on Each Major Federal Program and State Project***

We have audited the City of Palatka, Florida’s (the “City”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs and state projects for the fiscal year ended September 30, 2023. The City’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the fiscal year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design implantation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City’s federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over

compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida

May X, 2024

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CITY OF PALATKA, FLORIDA
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2023

STATE AGENCY/PASS-THROUGH GRANTOR/PROGRAM TITLE	State CSFA Number	Pass - Through/ Entity Identifying Number	State Expenditures
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>			
FDEP LPR0004 WWTP Upgrades Biosolids	37.039	LPR0004	\$ 2,054,099
SRF DW540250 GAC Filters	37.076	DW540250	1,227,071
FRDEP Hank Bryan Park Phase II	37.017	None	48,000
<u>Total Department of Environmental Protection</u>			<u>3,329,170</u>
<u>JUSTICE ADMINISTRATIVE COMMISSION</u>			
DOS AACH Jenkins	14.228	I0146	61,349
<u>Total Florida Justice Administrative Commission</u>			<u>61,349</u>
<u>DEPARTMENT OF FINANCIAL SERVICES</u>			
Fire Decontamination Equipment Grant Project	97.083	emw-2018-fh-00254	14,579
<u>Total Florida Justice Administrative Commission</u>			<u>14,579</u>
<u>EXECUTIVE OFFICE OF THE GOVERNOR</u>			
Urban Search and Rescue Sustainment Program	20.106	3-12-0061-035-2022	72,234
<u>Total Florida Department of Environmental Protection</u>			<u>72,234</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 3,477,332</u>

DRAFT 5/2

CITY OF PALATKA, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass - Through/ Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<u>PASS THROUGH: Florida Department of Law Enforcement</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-JAGC JAG 8C-107	\$ 24,020
VOCA Grant	16.575	3333	36,396
Rural Violent Crime Fratr	16.039	15PBJA-21-GK-03942-RURA	17,100
<u>Total U.S. Department of Justice</u>			<u>77,516</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<u>PASS THROUGH: Florida Depart of Economic Opportunity</u>			
CDBG MIT Price Martin I0146	14.228	I0146	573
CDBG Covid Sidewalks	14.228	CDBG-CVS05	177,498
<u>Total U.S. Department of Housing and Urban Development</u>			<u>178,071</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Staffing for Adequate Fire and Emergency Response	97.083	emw-2018-fh-00254	152,035
<u>Total U.S. Department of Homeland Security</u>			<u>152,035</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
Coronavirus State and Local Fiscal Recovery Funds:			
American Rescue Plan Act (ARPA)	21.027	None	1,461,630
<u>Total U.S. Department of Treasury</u>			<u>1,461,630</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
FAA West Taxilane & Fueling Apron-Phase I Design	20.106	3-12-0061-035-2022	72,234
<u>Total U.S. Department of Interior, National Park Services</u>			<u>72,234</u>
TOTAL FEDERAL AWARDS			<u>\$ 1,941,486</u>

DRAFT

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 ☐ No
- Significant deficiency(ies) ☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards and State Projects

Internal control over major Federal programs or State projects:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant Deficiency(s) identified ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major Federal programs

Or State projects:

Unmodified.

Any audit findings disclosed that are required to be reported in accordance with the CFR 200.516(a) or Chapter 10.557, Rules of the Auditor General? ☐ yes ☒ no

Identification of major Federal programs:

CFDA No(s).	Names of Federal Project
14.228	HUD – Stormwater Matthew
20.106	FAA - Taxiway

Identification of major State project:

CSDA No(s).	Names of Federal Project
55.004	FDOT – HANGAR G1383

Dollar threshold used to distinguish

between Type A and Type B Federal programs \$ 750,000

Dollar threshold used to distinguish

between Type A and Type B State projects \$ 500,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance ☐ Yes ☒ No

Section II – Financial Statement Findings

See section IV below.

Section III – Federal Awards and State Projects Findings and Questioned Costs

No current-year matters were reported.

Section IV – Prior-Year Audit Findings

Financial Statement Findings

Finding No. 2022-001 Controls over Payroll Processing

Finding Type: Internal Control and Material Weakness

Condition:

During our review of the controls over payroll and the processing of payroll, we observed a lack of segregation of duties as there was only one individual who processed and approved payroll prior to being processed for payment.

Recommendation:

We recommend that the City reviews the existing policies and procedures and develop new processes to ensure that there is a strong segregation of duties with processing the payroll for payment.

Current Year Status:

Condition still exists. There were material adjustments made in FY2022.

Finding No. 2022-002 Incorrect employee payments

Finding Type: Internal Control and Material Weakness

Condition:

During our review of the controls over payroll and employee pay rates, we noted that multiple employees' pay rates did not match their approved pay rates, resulting in employees to be both over and under paid.

Recommendation:

We recommend that the City reviews the existing policies and procedures and develop new processes to ensure that there is a strong segregation of duties with processing the payroll for payment.

Current Year Status:

Condition still exists. There were material adjustments made in FY2022.

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF 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 the City Commission
City of Palatka, Florida

We have examined the City of Palatka (the City's) compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants 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 fiscal year ended September 30, 2023. This report 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, management, and the City Commission, 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
May XX, 2024

**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 Palatka, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Palatka, Florida (the 'City'), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated May X, 2024.

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*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; 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 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Reference Number	Prior Year Comment	Status
2021-001	The processing of payroll, we observed a lack of segregation of duties as there was only one individual who processed and approved payroll prior to being processed for payment	No Improvement Shown. See comment Number 2022-001 in the current year
2021-002	Employee pay rates did not match their approved pay rates,	No Improvement Shown. See comment Number 2022-002 in the current year

Comments 2022-001 and 2022-002 each have been reported in the prior two year's audit reports.

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. All related disclosures have been made in the notes to the financial statements.

Financial Condition and Management

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

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 have any such recommendations which are 2022-001 and 2022-002.

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 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 which 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

May X, 2024

ADOPT ORDINANCE 2024-05 creating a 4% one-time cost of living adjustment for all members of the General Employees Pension Plan effective October 1, 2024 (second reading/enactment hearing)

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

As you are aware, this pension plan does not provide for automatic increases in pension benefits after a member retires. Inflation and cost of living have been an issue that has affected a large number of retirees in recent years. A \$1,000 per month retirement benefit provides for far less of a retiree's financial needs today than it did even five years ago. According to the Bureau of Labor and Statistics, the Consumer Price Index (All Urban Consumers) has increased 22.8% over the last five years when comparing February 2024 with February 2019. This means that in general the cost of products such as a gallon of milk is 23% higher than it was five years ago. However, the retirees from the General Employees' Retirement Plan have not received any increases in their retirement benefits.

The last time that there was an increase given to the retirees was October 1, 2004. The increase in the CPI from October 1, 2004 through February 29, 2024 has been 63.4%, meaning that the cost of goods has increased approximately 60% over that time and the benefit from the pension plan as not changed.

PROJECT ANALYSIS

Staff Recommendation

Adopt on second reading.

ATTACHMENTS

1.	Ord 2024-05 One Time COLA for General Employees Retirement Plan
2.	Business Impact Statement GE pension_

ORDINANCE NO. 2024-05

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, REVISING CHAPTER 2, DIVISION 4 OF THE CODE OF ORDINANCES OF THE CITY OF PALATKA, FLORIDA, ENTITLED GENERAL EMPLOYEES RETIREMENT PLAN; AMENDING SECTION 2-171 – PENSION ADJUSTMENTS; CREATING A 4% ONE TIME COST OF LIVING ADJUSTMENT FOR ALL RETIREES EFFECTIVE OCTOBER 1, 2024; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER’S ERRORS.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. Section 2-171 of Chapter 2 of the City of Palatka City Code is hereby amended by adding section (e) as follows:

Section 2-171 – Pension Adjustments.

- (e) Each pension having an effective date on or before October 1, 2023, shall be increased by four percent (4%), effective October 1, 2024. Terminated vested members who have not yet started collecting benefits are not eligible for the 4% adjustment, but DROP participants shall be eligible for the adjustment provided that they entered DROP on or before October 1, 2023.

Section 2. Conflicts. In any case in which a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of this City, the provision that establishes the higher standards for promotion and protection of the health and safety of the people shall prevail.

Section 3. Severability. If any section, subsection, sentence, clause, or provisions of this Ordinance is held invalid, the remainder of this Ordinance shall not be affected by such invalidity.

Section 5. Repeal. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 6. Effective Date. This Ordinance shall be deemed to be effective October 1, 2024.

Section VI. **SCRIVENER’S ERRORS.** The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

PASSED on first reading by the City Commission of the City of Palatka, Florida, on the 23rd day of May, 2024.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka, Florida, this 13th day of June, 2024.

CITY OF PALATKA

By: _____
Its MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, REVISING CHAPTER 2, DIVISION 4 OF THE CODE OF ORDINANCES OF THE CITY OF PALATKA, FLORIDA, ENTITLED GENERAL EMPLOYEES RETIREMENT PLAN; AMENDING SECTION 2-171 – PENSION ADJUSTMENTS; CREATING A 4% ONE TIME COST OF LIVING ADJUSTMENT FOR ALL RETIREES EFFECTIVE OCTOBER 1, 2024; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Palatka is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;

¹ See Section 166.041(4)(c), Florida Statutes.

- b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
- c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
- d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The proposed Ordinance will impact the General Employees Retirement Plan. It will amend section 2-171 – pension adjustments and create a 4% one-time cost of living adjustment for all retirees in the plan effective October 1, 2024

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None - \$0

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

0

4. Additional information the governing body deems useful (if any):

[You may wish to include in this section the methodology or data used to prepare the Business Impact Estimate. For example: City staff solicited comments from businesses in the City as to the potential impact of the proposed ordinance by contacting the chamber of commerce, social media posting, direct mail or direct email, posting on City website, public workshop, etc. You may also wish to include efforts made to reduce the potential fiscal impact on businesses. You may also wish to state here that the proposed ordinance is a generally applicable ordinance that applies to all persons similarly situated (individuals as well as businesses) and, therefore, the proposed ordinance does not affect only businesses].

ORDINANCE NO. 2024-06 creating urban homesteading standards for the raising and keeping of domestic fowl in residential zoning, prohibiting roosters; providing for conflicts, severability, repeal, scrivener's errors and an effective date.

STAFF REPORT

DATE: June 13, 2024
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

The City of Palatka supports the ability for residents to engage in self-sustaining food production through the keeping of backyard chickens, and local ordinances that promote urban homesteading provide for food security and self-sufficiency for the residents of the City of Palatka. By sourcing eggs from backyard chickens, residents can reduce their dependency on expensive grocery store items and fluctuations due to inflation and avian bird flu.

According to the U.S. Department of Agriculture, the City of Palatka has a relatively high number of households (19%) without vehicles that are more than one-half mile from a supermarket, providing urban homesteading opportunities will allow these households to have more convenient access to fresh eggs.

Domestic fowl ordinances promote sustainable waste management because fowl consume kitchen scraps that would otherwise be thrown in the trash to rot, thereby resulting in an overall reduction of waste going to our landfill.

The act of tending to domestic fowl has been linked to reduce stress levels and an overall improvement in mental health and provides for an educational resource to children who may have a disconnect with where their food supply originates.

It is in the best interest for the health, safety and wellbeing of the residents of the City of Palatka and the domestic fowl to adopt specific regulations providing for guidance on the raising and keeping of domestic fowl; and it is recognized that roosters and other crowing fowl create a nuisance and shall be prohibited within city limits.

PROJECT ANALYSIS

Staff Recommendation

Approve the Urban Homesteading Standards Ordinance.

ATTACHMENTS

1.	Business Impact Statement
2.	Ordinance 2024-06

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "The Urban Homesteading Domestic Fowl Ordinance." More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, PROVIDING URBAN HOMESTEADING STANDARDS FOR THE RAISING AND KEEPING OF DOMESTIC FOWL IN RESIDENTIAL ZONING, PROHIBITING ROOSTERS.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Palatka is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

¹ See Section 166.041(4)(c), Florida Statutes.

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare): The Urban Homesteading Domestic Fowl ordinances seeks to provide an opportunity for the residents of Palatka to engage in self-sustaining food production that will be less susceptible to price hikes due to inflation and other external factors. The standards establish safe and reasonable regulations on the keeping of domestic fowl, while also regulating the welfare of residents by prohibiting roosters that can create a nuisance.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

It is not anticipated that businesses will incur any direct compliance costs as the ordinance pertains to residents and residential zoning. There are no new charges or fees imposed by the proposed ordinance for which businesses would be responsible. It is not anticipated that the City will incur any additional regulatory costs as compliance is determined by code enforcement officers during their regular course of business.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: It is not anticipated that any businesses will be impacted by the proposed ordinance.

4. Additional information the governing body deems useful (if any): The passage of this ordinance may create niche industries that will result in an overall benefit to businesses within Palatka. Urban homesteading has been an explosive trend, especially in the growth of backyard chicken husbandry. This nationwide movement has resulted in local vendors expanding their inventory to include chicken coops, chicken feed and hatchery supplies. The opportunity to engage in hyper-local food resilience is also a private property consideration. Reforming our municipal code to allow citizens to manage their own food production and cut back on solid waste without the expenditure of public revenue, simply by leveraging landowner initiative. A notable number of households within the City limits already maintain chickens within residential areas. By providing guidance and standards, the City will establish safety and welfare standards for both the domestic fowl and residents. Given the myriad benefits of local food production, a city policy that allows people to make productive use of their private property falls squarely within the traditional values of American property law and the state of Florida's long-standing commitment to private property rights.

ORDINANCE NO. 2024-06

AN ORDINANCE OF THE CITY OF PALATKA,
PROVIDING URBAN HOMESTEADING STANDARDS
FOR THE RAISING AND KEEPING OF DOMESTIC
FOWL IN RESIDENTIAL ZONING, PROHIBITING
ROOSTERS; PROVIDING FOR CONFLICTS,
SEVERABILITY, REPEAL, SCRIVENER'S ERRORS; AND
~~PROVIDING~~ AN EFFECTIVE DATE.

WHEREAS, the City of Palatka supports the ability for residents to engage in self-sustaining food production through the keeping of backyard chickens, and,

WHEREAS, local ordinances that promote urban homesteading provide for food security and self-sufficiency for the residents of the City of Palatka. By sourcing eggs from backyard chickens, residents can reduce their dependency on expensive grocery store items and fluctuations due to inflation and avian bird flu, and

WHEREAS, according to the U.S. Department of Agriculture, the City of Palatka has a relatively high number of households (19%) without vehicles that are more than one-half mile from a supermarket, providing urban homesteading opportunities will allow these households to have more convenient access to fresh eggs; and

WHEREAS, domestic fowl ordinances promote sustainable waste management because fowl consume kitchen scraps that would otherwise be thrown in the trash to rot, thereby resulting in an overall reduction of waste going to our landfill; and,

WHEREAS, the act of tending to domestic fowl has been linked to reduce stress levels and an overall improvement in mental health and provides for an educational resource to children who may have a disconnect with where their food supply originates; and

WHEREAS, it is in the best interest for the health, safety and wellbeing of the residents of the City of Palatka and the domestic fowl to adopt specific regulations providing for guidance on the raising and keeping of domestic fowl; and

WHEREAS, it is recognized that roosters and other crowing fowl create a nuisance and shall be prohibited within city limits; and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

4-I. PROVIDING URBAN HOMESTEADING STANDARDS FOR THE RAISING AND KEEPING OF DOMESTIC FOWL IN RESIDENTIAL ZONING, PROHIBITING ROOSTERS. The City hereby adopts Section 14-18 Domestic Fowl, in the City of Palatka municipal code, which provides as follows:

Sec. 14-18. - Domestic Fowl

- (a) It shall be lawful to raise and keep domestic fowl, including chickens, geese, turkeys, ducks, guineas, and other domestic fowl, within all residential zoning in the corporate limits of the city, subject to the following standards:
 - (1) A limit of 10 (ten) hens, which are kept or raised for personal use only, are allowed per single family residence.
 - (2) The keeping of roosters (defined as a male chicken of any age and generally characterized by an ability to crow) and any other crowing fowl, chicken or poultry is prohibited.
 - (3) The slaughtering of fowl is prohibited.
 - (4) The raising and keeping of all ~~domestic~~ fowl ~~or livestock~~ shall be done in such a manner so as not to create a public nuisance as defined herein.
 - (5) Hens shall be contained within a covered chicken coop or fenced pen area. The coop and or fenced pen area shall be located in the rear half of the residential lot behind the principal structure. It shall be unlawful for any person to allow hens to run at large

upon the streets, alleys or other public places of the city, or upon the property of any other person.

- (6) The coop and pen area shall be kept in a clean sanitary manner, free of insects and rodents, offensive odors (which shall not be detectable at property boundaries), excessive noise, or any other condition that could potentially cause a nuisance. Stored feed shall be secured in a rodent-proof and raccoon-proof enclosed container.
- (7) The coop and pen area must be situated closer to the chicken owner’s dwelling than to any of the neighboring dwellings. A shelter shall not exceed 150 square feet in size and 8 feet in height.

II. CONFLICTS. In any case in which a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of this City, the provision that establishes the higher standards for promotion and protection of the health and safety of the people shall prevail.

III. SEVERABILITY. If any section, subsection, sentence, clause, or provisions of this Ordinance is held invalid, the remainder of this Ordinance shall not be affected by such invalidity.

IV. Repeal. All ordinances or parts of ordinances in conflict with this Ordinance are hereby REPEALED to the extent of such conflict.

V. SCRIVENER’S ERRORS. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

VI. EFFECTIVE DATE. This Ordinance shall be deemed to be effective immediately upon adoption.

PASSED on first reading by the City Commission of the City of Palatka, Florida, on the 13th day of ~~May~~ June 2024.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 11th day of ~~May~~ July, 2024.

CITY OF PALATKA

BY: _____
 Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND ~~CORRECTNESS~~ LEGALITY:

City Attorney

ORDINANCE NO. 2023-48

AN ORDINANCE OF THE CITY OF PALATKA, AMENDING PROVISIONS OF A PLANNED UNIT DEVELOPMENT KNOWN AS CRYSTAL COVE RV RESORT, PHASE 1, LOCATED AT 121 CRYSTAL COVE ROAD, TO REMOVE THE REQUIREMENT FOR A SWIMMING POOL, SPA OR LIKE FACILITIES, ALLOW UP TO 30% OF THE BUILT SITES TO BE USED AS PARK MODEL RECREATIONAL VEHICLES, AND REVISE THE MAXIMUM LENGTH OF OCCUPANCY TO NO MORE THAN 180 DAYS IN ANY 12 CONSECUTIVE MONTH PERIOD; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS, application has been made by Crystal Cove Resort, LLC to amend the Development Plan stipulated in Ordinance 17-24 for Crystal Cove Resort Phase 1, located at 121 Crystal Cove Road; and

WHEREAS, the City Planning Board conducted a public hearing on December 5, 2023, and recommended approval of the requested provisions of the development plan in Ordinance 17-24 to the City Commission; and

WHEREAS, the City Commission of the City of Palatka conducted public hearings on December 14, 2023, and January 11, 2024, and

WHEREAS, the City Commission of the City of Palatka finds that it is in the best interest of the people of the City of Palatka, Florida, that said development plan in Ordinance 17-24 be amended.

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

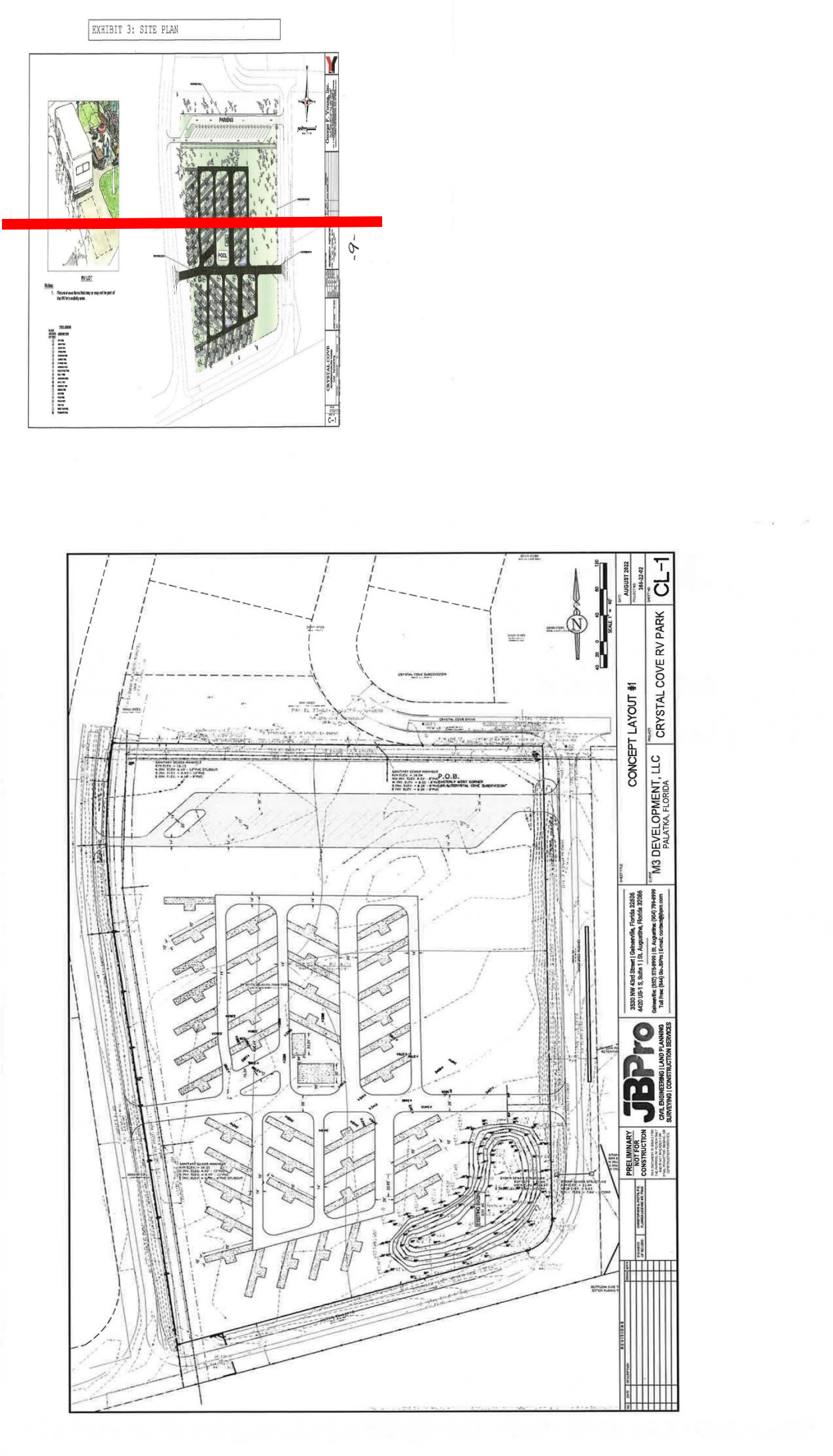
Section 1: That Exhibit 1: Allowable Uses and Development Standards of Ordinance 17-24 be amended as follows, and a copy of this ordinance shall be sent to the Municipal Code.

I. Allowable Uses: maximum 40-space Recreational Vehicle Park (RV Park) and maximum 31 boat trailer parking spaces, arranged in the configuration displayed in the Site Plan and other plans. Minor changes to driveway, structure, pond, and RV site location and configuration can be approved by Staff.

VII. Support Structures: Appropriate support structures such as a pump-out and bathrooms shall be provided as required by State regulations. A recreation area shall be provided that includes ~~an in-ground pool, spa, or similar facility as well as~~ a clubhouse, and check-in station building, all at an appropriate size for the number of Recreational Vehicle sites, to be determined during the site plan review process. All structures shall be permanent structures, not mobile or manufactured homes, and shall meet architectural standards of Section XI of this exhibit.

XVI. ~~Maximum stay: The maximum stay shall be 15 days with at least a weeklong period separating stays.~~ Length of occupancy. The operator of the subject property shall not allow or permit any site to be rented to nor occupied by any person or recreational vehicle for any period of time that would permit or allow such person or recreational vehicle to remain at such recreational vehicle park for more than one hundred eighty (180) days in any twelve (12) consecutive month period. The operator of the subject property shall maintain a record of guest register consistent with State of Florida Statutes.

Section 2. The original Site Plan included in Exhibit 3 of Ordinance 17-24 shall be amended as follows:



Section 3. This Ordinance shall become effective immediately upon its final passage by the City Commission.

Section 4. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

Section 5. This ordinance is exempt from provisions of the statute, Chapter 2023-309, Laws of Florida, codified as Section 166.041(4) Florida Statutes.

PASSED on first reading by the City Commission of the City of Palatka, Florida, on the 14th day of December 2023.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 11th day of January 2024.

CITY OF PALATKA

BY: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND LEGALITY:

City Attorney

Coding: Maps in strikeout type are deletions from existing text.
 Maps in underline type are additions.

ORDINANCE NO. 2023-48

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WHEREAS, application has been made by Crystal Cove Resort, LLC to amend the Development Plan stipulated in Ordinance 17-24 for Crystal Cove Resort Phase 1, located at 121 Crystal Cove Road; and

WHEREAS, the City Planning Board conducted a public hearing on December 5, 2023, and recommended approval of the requested provisions of the development plan in Ordinance 17-24 to the City Commission; and

WHEREAS, the City Commission of the City of Palatka conducted public hearings on June 13, 2024 and July 11, 2024, and

WHEREAS, the City Commission of the City of Palatka finds that it is in the best interest of the people of the City of Palatka, Florida, that said development plan in Ordinance 17-24 be amended.

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

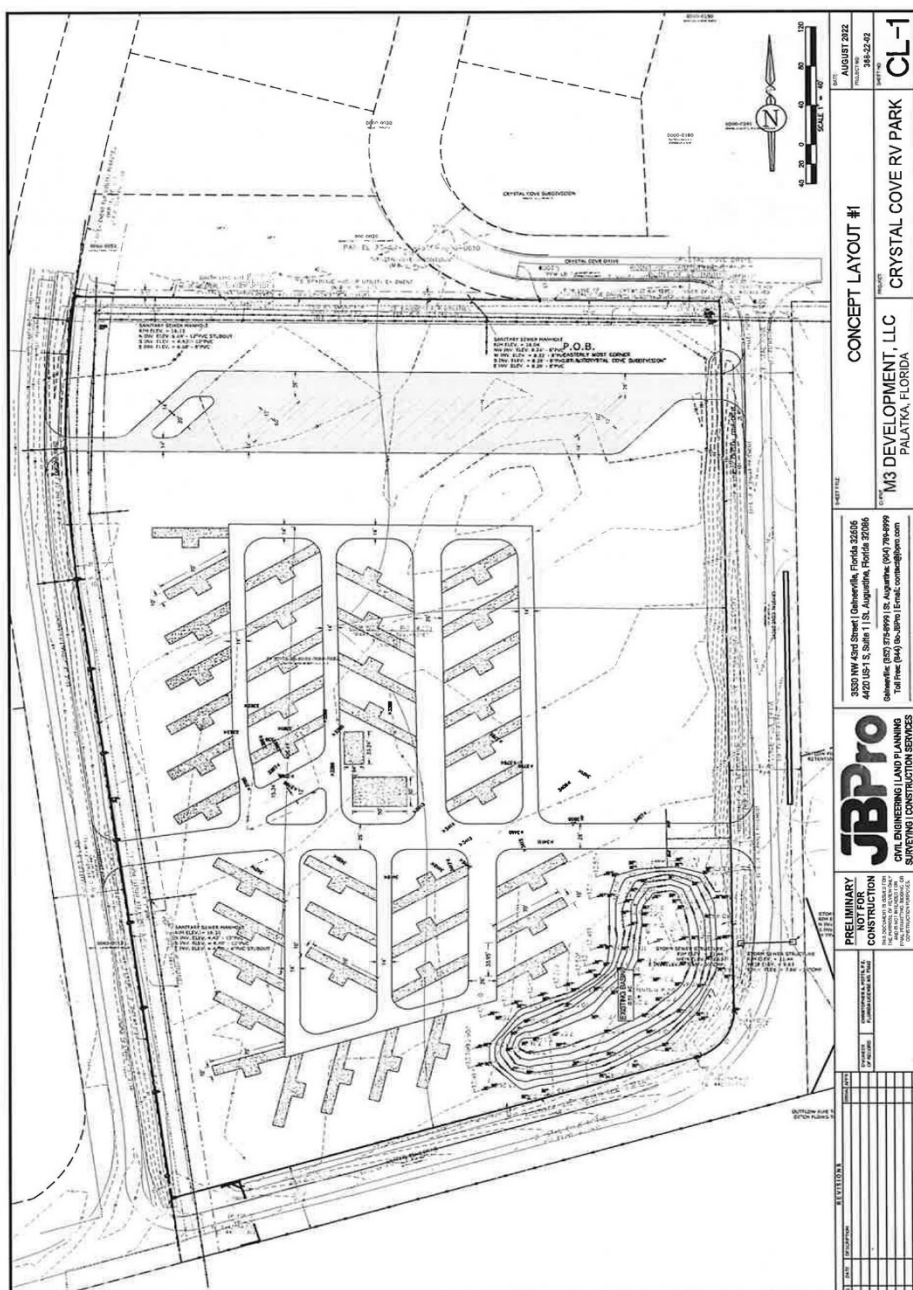
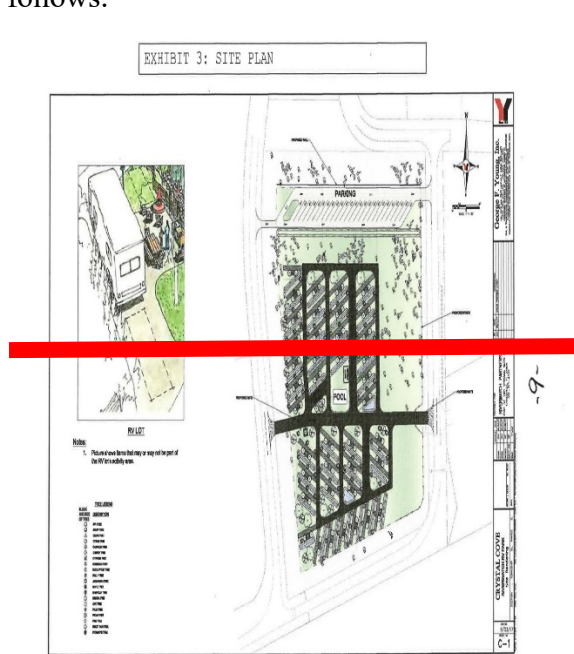
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PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 11th day of January 2024.

CITY OF PALATKA

BY: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND LEGALITY:

City Attorney

Coding: Maps in strikeout type are deletions from existing text.
 Maps in underline type are additions.

ORDINANCE NO. 17 - 24

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED AS TO THAT CERTAIN PROPERTIES LOCATED IN SECTION 37, TOWNSHIP 9 SOUTH, RANGE 26 EAST, LOCATED JUST NORTHEAST OF THE INTERSECTION OF COMFORT ROAD AND CRYSTAL COVE ROAD, BE REZONED FROM R-3 (MULTI-FAMILY RESIDENTIAL) TO PUD/ROS (PLANNED UNIT DEVELOPMENT / RECREATION AND OPEN SPACE); THAT THE PUD BE SUBJECT TO CERTAIN ALLOWABLE USE, DEVELOPMENT STANDARDS, GUEST RULES, AND CONCEPTUAL SITE PLANS; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE

WHEREAS, application has been made by River Watch Partners, Inc., applicant and owner of said property, to the City for certain amendment to the Official Zoning Map of the City of Palatka, Florida, and

WHEREAS, all the necessary procedural steps have been accomplished, including public hearings before the Planning Board of the City of Palatka on May 2 and June 6, 2017 and public hearings before the City Commission of the City of Palatka on July 13, 2017, September 14, 2017, September 28, 2017, October 12, 2017 and October 26, 2017.

WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by assigning the zoning classification of PUD/ROS (Planned Unit Development/Recreation/Open Space) for the properties referenced in the ordinance title. The owner and successor(s) must comply with use allowances and development standards set forth in Exhibit 1 and guest rules set forth in Exhibit 2, and must generally comply with the site plan (Exhibit 3), landscape plan (Exhibit 4), and drainage plan (Exhibit 5).

DESCRIPTION OF PROPERTY:

1) River Watch Phase One Subdivision, MB 6, P 108;
2) River Watch - Phase One Subdivision, MB6, P 108 Common Area - Drainage Area (Map Sheet 37E); and
3) PT OF ENTRALGO GRT OR900 P1776, (EX MB6 P108) (MAP SHEET 37E)
Property includes the following tax parcels: 37-09-26-0000-0060-0082, 37-09-26-7910-0000-0150, 37-09-26-7910-0000-0140, 37-09-26-7910-0000-0130, 37-09-26-7910-0000-0120, 37-09-26-7910-0000-0110, 37-09-26-7910-0000-0100, 37-09-26-7910-0000-0090, 37-09-26-7910-0000-0080, 37-09-26-0000-0060-0070, 37-09-26-7910-0000-0060, 37-09-26-7910-0000-0050, 37-09-26-7910-0000-0040, 37-09-26-7910-0000-0030, 37-09-26-7910-0000-0020, 37-09-26-7910-0000-0010, 37-09-26-7910-0000-0000, 37-09-26-7910-0000-0240, 37-09-26-7910-0000-0230, 37-09-26-7910-0000-0220, 37-09-26-7910-0000-0210, 37-09-26-7910-0000-0200, 37-09-26-7910-0000-0190, 37-09-26-7910-0000-0180, 37-09-26-7910-0000-0170, and 37-09-26-7910-0000-0160.

Section 2. Unified control. These properties shall be under the legal control of the owner and successor(s), whether that entity be an individual, partnership or corporation, or group of individuals, partnerships or corporations. The owner and successor(s) on an ongoing basis shall present firm evidence of unified control of the entire area within the planned unit development, together with a certificate of apparent ownership and encumbrance. Prior to execution of this ordinance, an opinion of counsel representing the owner shall be required to affirm that the owner has the unrestricted right to impose all of the standards and rules set forth in the exhibits of this ordinance.

Section 3. Agreement binding upon owner and successors. The owner and his successors shall be bound in title to any commitments of this ordinance. The owner and RV park operator shall on an annual basis provide a written certification that they will continue to meet all rules, standards, and site plan requirements of this ordinance. Repeated and documented failure to meet the intent of the ordinance shall trigger review by the Planning Board, which at its discretion can revoke the PUD zoning and revert it back to the original residential zoning, making the use nonconforming.

Section 4. Certificate of Occupancy. A certificate of occupancy shall not be granted until all required improvements of the site plan are completed and inspected for compliance by the City.

Section 5. Concurrency. All concurrency requirements of the Municipal Code shall be met, including wastewater lift station capacity.

Section 6. To the extent of any conflict between the terms of this ordinance and the terms of any ordinance previously passed or adopted, the terms of this ordinance shall supersede and prevail.

Section 7. This Ordinance shall become effective immediately upon its final passage by the City Commission.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 26th day of October, 2017.

CITY OF PALATKA

BY:

Its MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

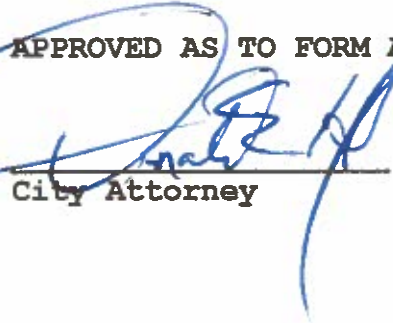

City Attorney

EXHIBIT 1: ALLOWABLE USES & DEVELOPMENT STANDARDS

- I. Allowable Uses: maximum 40-space Recreational Vehicle Park (RV Park) and maximum 31 boat trailer parking spaces, arranged in the configuration displayed in the Site Plan and other plans. Minor changes to driveway, structure, pond, and RV site location and configuration can be approved by Staff.
- II. General: The intent of this ordinance is to require an upscale RV Park through elements like wide RV sites, pedestrian walkways, and 70% open space preservation including a tree preservation area which includes perimeter landscape buffers with preserved and planted trees and shrubs. On-site/24-hour management will be provided by a Park Manager, which can either be the Crystal Cove Resort Manager or a strictly RV Park manager onsite, will maintain an orderly and quiet atmosphere. A minimum of 7.0 acres will be dedicated to the Recreational Vehicle Park, inclusive of access roads, RV sites, utilities, drainage features, buffers, and support facilities. The remaining site area can be utilized for parking, utilities, drainage, access, buffers, and/or support structures
- III. Buffers: The site will provide buffers on all sides. Buffers shall be measured from property lines, except if utilities prevent the planting of vegetation, buffers shall be measured from the location at which planting is allowed. An opacity of at least 85% must be achieved along all property lines within two years of planting. The following buffers are proposed:
 - a. North: Minimum 50 feet wide including an existing 25 foot wide PUE and a wall. The wall shall be a minimum of 6 feet high and shall be similar in appearance to the existing wall to the east between the Crystal Cove subdivision and the motel.
 - b. West: Minimum 20 feet wide including an existing 35 foot wide PUE.
 - c. South: Minimum 40 feet wide.
 - d. East: Minimum 20 feet wide including a continuous black wrought iron or aluminum six to eight-foot tall picket fence interrupted at maximum eight feet with minimum four-foot tall brick or stucco-surfaced pillars. A hedge shall be planted along the outside of the fence and be maintained at six feet in height with an opacity of 85% within two years of planting.
- IV. Tree Protection: Trees will be maintained at the most extent possible and based on the quality of the tree. Trees in the buffers are to remain unless impacted by utility, drainage,

EXHIBIT 1: ALLOWABLE USES & DEVELOPMENT STANDARDS

or access crossings, as approved by Staff through the site plan review process. Require retention of protected canopy trees (8" dbh or greater) and unprotected canopy and understory trees greater than 4" dbh in buffer and open space areas, and when practicable in individual RV sites and common areas.

- V. Open Space: at least 70% of the site shall be in open space, which shall be limited to pervious surface treatment including landscape buffers, mulched beds with grass (not Bahia) and/or ground cover. Open space shall not include "wet ponds" and pools as well as pervious pavement. Open space area and buffers will include unpaved loop trails for the use of visitors.
- VI. Recreational Vehicle Site: Each Recreational Vehicle (RV) site shall meet the minimum State standards. Each individual site shall provide the following:
 - a. Hard surface driveways with turning radii and space appropriate for RV vehicle pulling a boat.
 - b. Electric service.
 - c. Potable Water Service.
 - d. Sanitary Sewer Service.
 - e. Stabilized area for picnic tables, etc.
 - f. A minimum of 35% open space. This open space may include drainage facilities, utilities, and pervious pedestrian paths.
 - g. minimum 25-foot width of green open space, running from front to rear of site.
- VII. Support Structures: Appropriate support structures such as a pump-out and bathrooms shall be provided as required by State regulations. A recreation area shall be provided that includes an in-ground pool, spa, or similar facility as well as a clubhouse, and check-in station building, all at an appropriate size for the number of Recreational Vehicle sites, to be determined during the site plan review process. All structures shall be permanent structures, not mobile or manufactured homes, and shall meet architectural standards of Section XI of this exhibit.
- VIII. Access: A minimum of two access driveway points shall be provided as shown on the site plan. Access points shall be positioned to minimize conflicts with existing access points on the adjacent roadways. Access shall be provided as required for emergency vehicle use.

EXHIBIT 1: ALLOWABLE USES & DEVELOPMENT STANDARDS

- IX. Internal Driveways: Two-way driveways shall be minimum 26 feet wide and one-way driveways shall be minimum 14 feet wide, with each accommodating pedestrians with a minimum four-foot wide striped walking lane, separate paved sidewalk, or stabilized (unpaved) trail. Check-in station and parking spaces shall be located on the southwestern portion of the property as shown on the revised site plan. As alternatives to recommended bricking of internal driveways and other paved areas, Applicant may provide stamped concrete of a similar appearance to bricking or pervious pavement, both light colored to reduce heat effect.
- X. Gates to be provided at each vehicle entrance, with at least one stacking space (RV with boat) between the gate and the edge of pavement. Gates to be kept open between dawn and dusk or similar timeframe (to prevent vehicles from backing up onto Comfort Rd due to gate blockage). Gates to be attractive features composed of black aluminum or wrought iron, chain link and similar elements are prohibited.
- XI. Architecture: Bath house and any other structures to include windows, porches, and overhangs consistent with the "Old Florida" architectural style. Exterior surfaces shall not be comprised of aluminum, metal, or flat-faced concrete block. Acceptable materials include wood or composite wood, brick, or stucco.
- XII. Waste management. Trash containers and dump stations shall be located at a distance and site where any odor impacts to the Crystal Cove neighborhood to the north will be minimized. This shall be determined during the site plan review process.
- XIII. Signage shall be tasteful and limited to ground signs under 64 square feet. Signs shall not be internally illuminated in any fashion and sign lighting is limited to directed spot lights.
- XIV. Drainage. No improvements shall be made that will modify the general sheet flow of stormwater as set forth in Exhibit 5, in particularly directing such flow toward the Crystal Cove subdivision to the north or to public streets around the property.
- XV. Management: The Park Manager will manage the boat trailer parking function and the Recreational Vehicle Park in a unified manner and be available on a 24-hour basis.

EXHIBIT 1: ALLOWABLE USES & DEVELOPMENT STANDARDS

- XVI. Maximum Stay: the maximum stay shall be 15 days with at least a week long period separating stays.
- XVII. No RV shall be used as permanent housing and the intent is for visitation to be transient and recreation-related. The Park owner and manager shall not provide RVs for use by renters or tenants.

EXHIBIT 2: GUEST RULES

- I. All guests must be registered. Accepting access constitutes agreement to Resort Rules.
- II. 5 mph speed limit.
- III. All vehicles must display a current pass or owner's decal. All drivers must carry a valid license and stop for park personnel. Golf carts must display a cart number.
- IV. Street parking is prohibited. No overnight commercial vehicle parking.
- V. Registered renters are responsible for their guests. Guests use all facilities at their own risk.
- VI. All trash must be deposited in dumpsters. No littering.
- VII. RV lots are Private Property. Use paved roads. Use water/power connections on your site only.
- VIII. Guests may not use any Resort address for the purpose of enrolling a child in public education institution.
- IX. Drivers must obey all traffic signs and operate their vehicles in accordance with posted regulations, and applicable Federal, State, and local laws.
- X. Vehicles must be parked in designated areas only. NO parking in the grass or on adjacent Public Street.
- XI. Use of vehicles within campgrounds and other recreation areas is limited to entering or leaving those areas. Leave natural areas the way you find them. Do not carve, chop, cut, nor damage any live trees. All plants, animals, and park property are protected. The collection, destruction, or disturbance of plants, animals, or park property is prohibited.
- XII. Fishing, boating, swimming, and fires are allowed in designated areas only.
- XIII. Children under 14 yrs. of age must be accompanied by an adult at all times. Parents are responsible for their children at all times.
- XIV. Quiet time is from 10:00 pm to 7:00 am daily. Please be respectful of other registered guests and the neighbors to the north of the property.
- XV. The following elements or activities are prohibited:
 - a. Window air conditioners
 - b. Free standing satellite dishes
 - c. Clothes lines
 - d. Parking on empty sites
 - e. Fireworks

EXHIBIT 2: GUEST RULES

- f. Littering
 - g. Pulling of bikes, skateboards, razors, behind a moving vehicle.
 - h. Major vehicle repairs
 - i. Tents or tarps
 - j. Portable generators
 - k. Use of firearms, BB guns, bow & arrow, sling shots, and paintball guns.
- XVI. Campfires. Obey any restrictions on fires. Fires may be limited or prohibited at certain times. Within campgrounds and other recreation areas, fires may only be built in fire rings, grills, or fireplaces provided for that purpose. Guest must be responsible for ensuring that fires are completely extinguished before leaving and shall not leave fires unattended.
- XVII. Sanitation. Guests shall help prevent pollution and nuisance animals by keeping garbage, litter, and foreign substances contained and disposed of.
- XVIII. Pets. All pets must be current on vaccines. Pets must be confined or on a leash at all times. Pets must be well behaved and not disruptive to other guests. Any pet that is noisy, dangerous, intimidating, or destructive will not be allowed to remain in the resort. Owners must pick up after their pets and properly dispose of waste in receptacles. Pets must be confined to their owner's RV unit during park quiet hours, 10:00 pm to 7:00 am. Only service animals are permitted in public restrooms. Leash lines and kennel runs are not permitted.
- XIX. Pool. Only registered guests and their visitors may have access to the pool. Pool hours are from 8:00 am to 10:00 pm. No pets are allowed in the pool area. No glass is allowed in the pool area. Guests must swim at their own risk, as no lifeguards are present.

Case PB 23-20 – Amend Land Use and Rezone 0.5+/- acres at 7341 Crill Avenue
Address: a portion of 7341 Crill Avenue, approx. 0.5 acres
Applicant: JJJT1, LLC
Agent: Tobi McGuigan

STAFF REPORT

DATE: June 13, 2024
TO: City Commission
FROM: Planning Director

APPLICATION REQUEST

This is a request for a small-scale Comprehensive Plan Amendment on three parcels totaling 0.5+/- acres on Kelley Smith School Road to amend the future land use and zoning. The request is to change the existing future land use from Commercial (COM) to Residential Low (RL), and to change the existing zoning from General Commercial (C-1), to Residential Single Family (R-1). The parcels are proposed to be developed as single-family homes. The requested zoning on the application is listed as R-1A, but the applicant has indicated they wish to pursue R-1 zoning.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The property is currently within the city limits of Palatka and is vacant. Originally part of the larger commercial parcel to the north, the subject parcels were recently approved to be platted by the Planning Board Feb. 6, and will go to the City Commission for final approval Mar. 14. The proposed homes will be connected to municipal water and sewer available nearby.

This area contains a mix of parcels and uses both within and without of the city limits of Palatka. General uses include single family residential to the east and west, vacant commercial to the north and a public school to the south. See Table 1.

	Actual Use	FLUM	ZONING
Property Existing	Vacant	City Commercial (COM)	Putnam County Agriculture (AG)
Portion of Property Proposed	Single Family Residential	City of Palatka Residential Low Density (RL)	City of Palatka Single Family Residential (R-1)
North	Single Family Residential	City of Palatka Commercial (COM)	City of Palatka General Commercial (C-1)
South	Public School	City of Palatka City Public Facilities (PF)	City of Palatka Residential, Two Family (R-2)
East	Single Family Residential	City of Palatka Residential Low (RL)	City of Palatka Single Family Residential (R-1)
West	Single Family Residential	Putnam County Urban Reserve (UR)	Putnam County Agricultural (AG)

Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

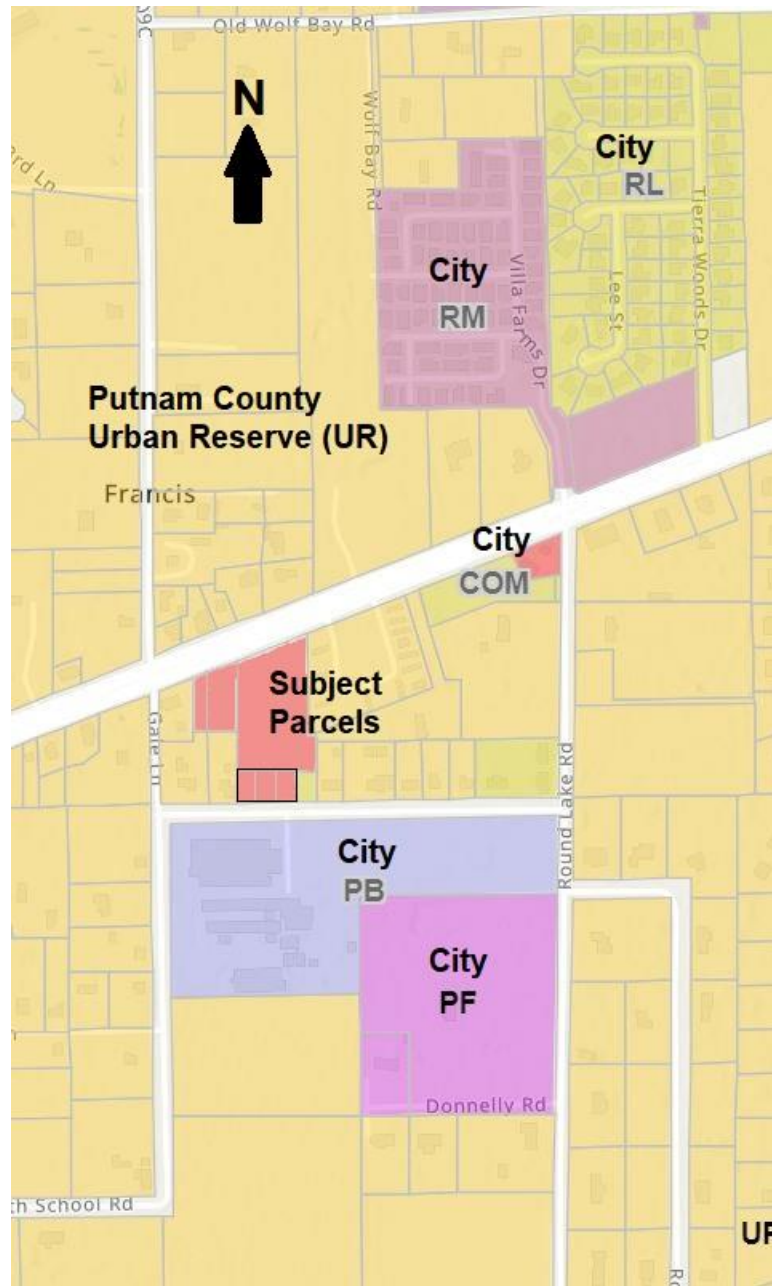


Figure 1. Existing Future Land Use

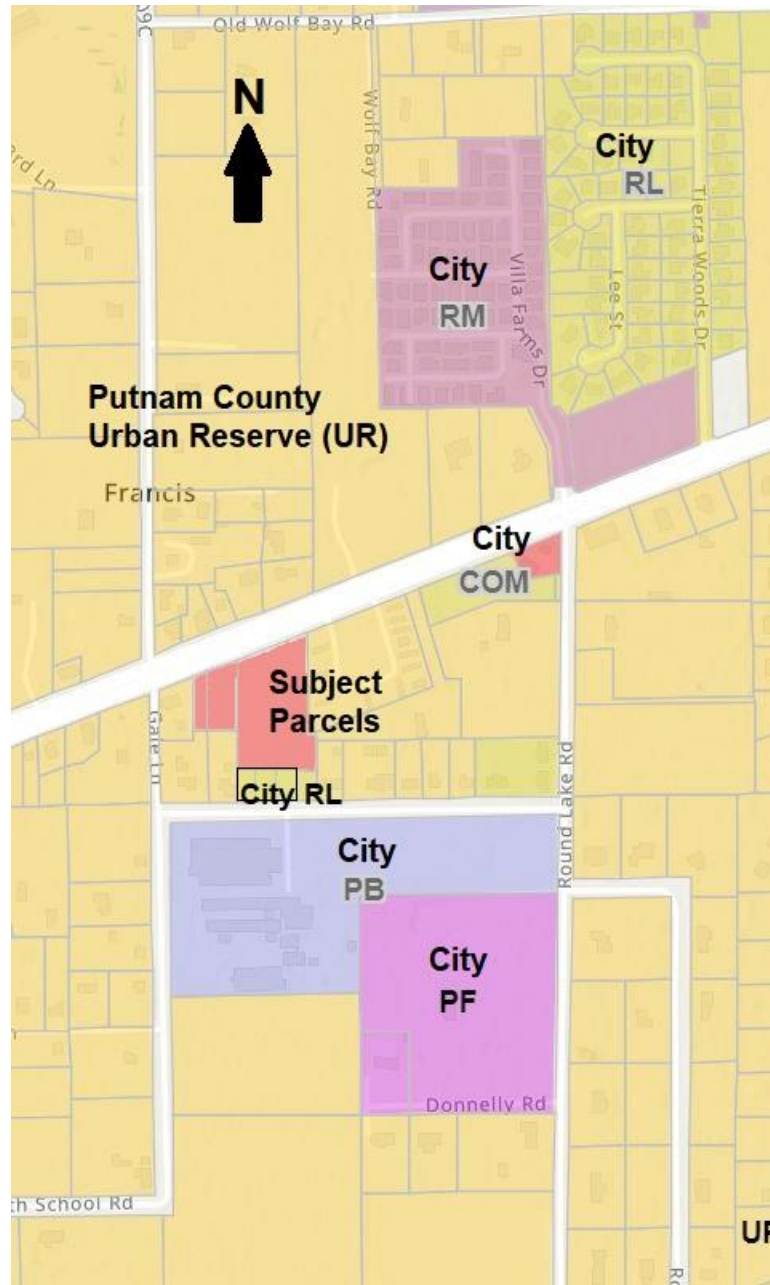


Figure 2. Proposed Future Land Use

The applicant is proposing to change the Future Land Use from Putnam County Urban Reserve (UR) to Residential High Density (RH) and Commercial (COM) on 0.5 acres, making this a Small Scale Comprehensive Plan Amendment which will be sent for expedited State review.

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: Three soil types occur on the subject parcel. Narcoosee soil is deep and somewhat poorly drained. Centenary soil is well drained, and Tavares soil is moderately well drained.

The parcel is not within a flood zone, as it is identified as Flood Zone X on FIRM maps. Staff is not aware of any soil or topography conditions that would present major problems for additional future development of this property in accordance with all applicable land development regulations. The Florida Master Site Files do not list or show any historic resources on this site.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*

Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element, estimated the number of low-density housing units needed in 2020 to be 546 units higher than in 2005. Due to a major recession, this number of units has not been constructed within the city limits during that time frame.

While the 2020 U.S. Census did not show an increase of population within the past ten years, several major employers have or are entering Putnam County. There is an increase in new businesses in the city. The county as a whole is experiencing growth pressure from neighboring counties, especially as housing costs rise. This portends a demand for housing units, and therefore the creation of additional land within the city for this purpose is consistent with the Comprehensive Plan.

- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.
 - Development that discourages or inhibits infill development and redevelopment.
 - Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcels to residential land use would not contribute to urban sprawl, as the property is within an already established neighborhood and would be considered infill. The development pattern is that of a suburban neighborhood.

Many surrounding properties to the east and west have low density single family residences on them, are not within the city limits, are on well and septic systems and retain a Putnam County land use of Urban Reserve and a Putnam County zoning classification of Agriculture (AG).

Nearby parcels within the city include Kelley Smith Elementary School and small commercial properties. The school has a land use of City of Palatka Public Facilities (PF) with a zoning classification of Two-Family Residential (R-2).

Existing facilities currently have capacity to serve the proposed development, and because it is located adjacent to existing city limits, there should be no disproportionate increase in time, money and energy for provision of facilities and services. One condition this request seeks to address is that of increasing utility connections to City water and sewer systems. Sewer and water are available near the site. The applicant desires to connect to City water and sewer systems. Both systems are more than adequate to handle the expected volume.

The utilization of this parcel does not discourage or inhibit infill development, as the parcels are immediately adjacent to existing city limits. There will be a functional mix of uses between low density residential and commercial.

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Zoning Change Analysis

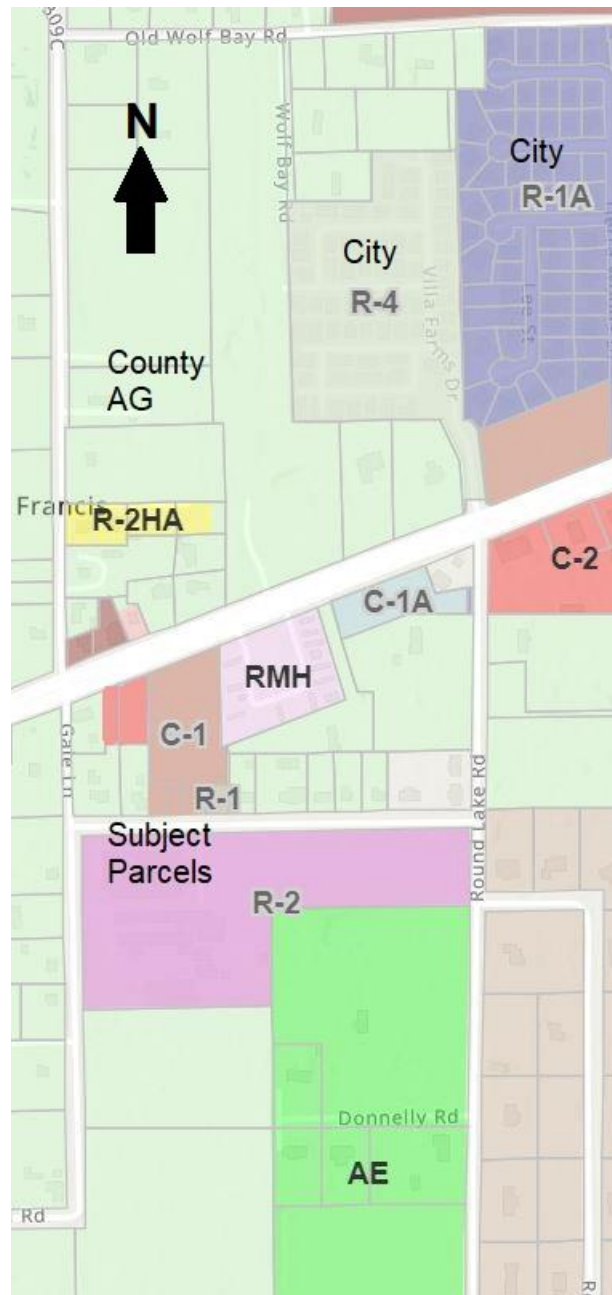


Figure 3. Existing Zoning

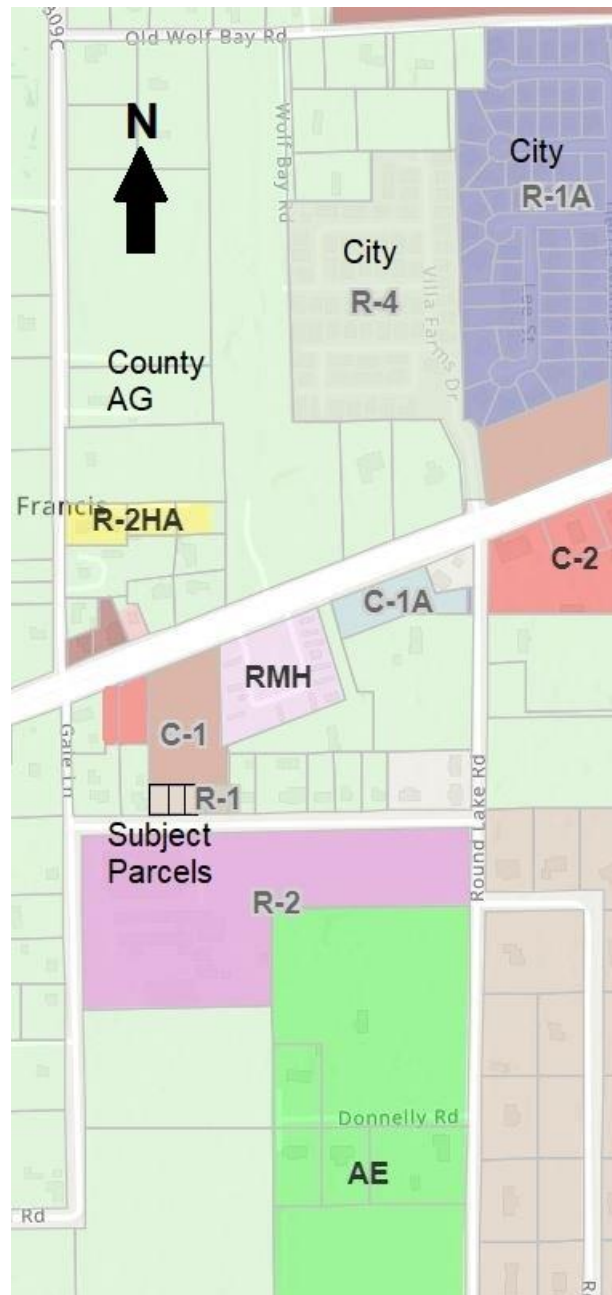


Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*

Response: The subject property currently has a Commercial classification. The Future Land Use map for the City shows the property being adjacent to Putnam County Agricultural (AG) zoning to the west and City of Palatka Single Family Residential (R-1) to the east. Most of the surrounding properties are developed as residential uses. The change to a residential use zoning category will not have an adverse impact on the residential properties around it.

- b. *The existing land use pattern.*

Response: The existing land use pattern in this area is a mix of vacant commercial land, agricultural and residential. The proposed zoning change will further the existing single family character to the east and west of the subject parcels.

- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*

Response: The proposed zoning change will not be isolated, as there are adjacent residential uses to the east and west, and general commercial use to the north, with a public school facility to the south of the subject parcels.

- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*

Response: The subject parcels are proposed to be developed as single family homes. This has the potential to increase population by 2.37 persons per household, or a potential total of 7.11 persons. The City of Palatka water and wastewater treatment plants both have available capacity at this time to serve these homes. As these are single family uses, there will be a de minimus impact be on traffic in the local area. There may be an additional impact on school population. Stormwater will managed onsite.

- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*

Response: The proposed rezoning will be in concert with the existing zoning districts to the west and east, both on properties within the city limits and on nearby properties in the unincorporated area. There is a mix of zoning categories in the area, as well as a mix of uses.

- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*

Response: As with most places in the United States at this time, Palatka and Putnam County are experiencing high housing demand, especially for workforce and middle class populations. Creating more opportunities for such housing is needed.

- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*

Response: Minimal traffic will be created with the proposed single family dwelling units on these parcels. Stormwater will be managed on site. The homes will be connected to public water and sewer. Existing living conditions in the area will not change with approval.

- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*

Response: Access to the proposed homes would be on Kelley Smith School Road. Three single family residences would have minimal impact on traffic congestion and public safety in the area.

- i. *Whether the proposed change will create a drainage problem.*

Response: There should be no negative impact on drainage in the area as there is minimal elevation change in the landscape, the soils are generally well drained and onsite stormwater management will be utilized.

- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed use remains single family residential and such structures are subject to setbacks and height restrictions per the zoning code.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The construction of new residences should have a positive impact on property values.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed use exists on properties to the west and east. A public school is located on the adjacent parcel to the south. Constructing residential units on the subject parcel at the same density as the surrounding area should not be a deterrent to the improvement of adjacent properties.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: As the proposed change is in accordance with standard Planning practice, in alignment with surrounding land uses and furthers the use of existing public infrastructure, there would be no special privilege to an individual nor a negative effect on the public welfare. All development is required to meet all federal, state and local codes, just as required of other developments.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: Given the need for housing in Putnam County and the city of Palatka, the market is driving the sale of otherwise seemingly unsuitably zoned properties to be used for housing.

The proposed zoning classification is consistent with existing zoning within the neighborhood, both within the city and within Putnam County. The proposed use is consistent and compatible with surrounding uses.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The immediate area is residential in nature. The use already exists on several surrounding properties and will be infill development. The proposed use would not be out of scale with the neighborhood or with the city of Palatka.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: It is not impossible, but the purpose of this request is to construct additional housing units within the city limits and to connect to water and sewer services.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

The City Commission has requested an estimate of revenues to the City of Palatka for proposed developments. Staff reminds readers the following table is only an estimate, as taxable values and utility usage may vary significantly.

Estimated City of Palatka Revenue for 3 New Single Family Residences									
Type of Develop	Use	Authority	Acres	Units	Zoning	Total Bldg sf	Tax Value	COP Millage Rate	2022 City Tax Revenue
SFR Parcel	Res SFR	City	0.17	1	R-1	1,500	\$150,000.00	0.0064	\$960.00
SFR Parcel	Res SFR	City	0.17	1	R-1	1,500	\$150,000.00	0.0064	\$960.00
SFR Parcel	Res SFR	City	0.17	1	R-1	1,500	\$150,000.00	0.0064	\$960.00
								Total Ann Tax Rev	\$2,880.00
								Est Total Fire Fee	\$21,600.00
								Est Total Utility Fees	\$7,200.00
								Total Est Ann Rev to City	\$31,680.00

The proposed project is expected to add 3 dwelling units to the city of Palatka. Using a projected persons per household for 2020 of 2.37, this equates to a projected population increase of 7 persons.

If approved, this land use change will equate to 0.50 acres of small-scale amendments for the City of Palatka for the 2024 calendar year.

PB 23-20 Staff Recommendation

1. Staff recommends the request to amend the Future Land Use Map from City of Palatka Commercial (COM) to City of Palatka Residential Low (RL) be approved for the above parcels.
2. Staff recommends the request to rezone from City of Palatka General Commercial (C-1) to City of Palatka Single Family Residential (R-1) be approved for the above parcels.

ROBERTA M. CORREA
MAYOR - COMMISSIONER

JUSTIN R. CAMPBELL
VICE MAYOR - COMMISSIONER

RUFUS J. BOROM
COMMISSIONER

WILL JONES
COMMISSIONER

TAMMIE McCASKILL
COMMISSIONER



TROY BELL
INTERIM CITY MANAGER

LORENZO AGHEMO
PLANNING DIRECTOR

JANE WEST, ESQ.
CITY ATTORNEY

SUNNI L. KRANTZ
CITY CLERK

SHERRI FARMER
PLANNER I

Case PB 23-20

Application for Future Land Use Map Amendment (FLUM) and
rezoning for Azalea Place Subdivision, Phase II (Kelley Smith
School Rd between Round Lake Rd and Gale Ln)

STAFF MEMO

DATE: June 5, 2024
TO: City Commission
FROM: Lorenzo Aghemo
Planning Director

APPLICATION REQUEST

This is a request for a small-scale Comprehensive Plan Amendment and rezoning for a 3-lot residential subdivision located on the north side of Kelley Smith School Road between Round Lake Road and Gale Lane totaling 0.51 ± acres.

BACKGROUND

The request is to change the existing future land use from Commercial (COM) to Residential Low (RL) and to change the existing zoning from General Commercial (C-1) to Residential Single-Family (R-1). The parcels are proposed to be developed as single-family homes. The City Commission has previously approved the final plat for the property subdivision on April 4, 2024. The present request for a Comprehensive Plan Amendment and corresponding zoning have been reviewed and approved by the Planning Board on March 4, 2024.

Staff Recommendation

Staff recommend approval of the Comprehensive Plan Amendment and rezoning.

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL, 32177

ORDINANCE NO. 2024-07

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA COMMERCIAL (COM) TO CITY OF PALATKA RESIDENTIAL LOW (RL) FOR THE FOLLOWING PROPERTY LOCATED ON KELLEY SMITH SCHOOL ROAD, PALATKA, FL 32177, PARCEL NOS.: 09-10-26-0213-0000-0010, 09-10-26-0213-0000-0020, AND 09-10-26-0213-0000-0030, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Building and Zoning Department on behalf of the owner of said property: JJTI, LLC, for certain amendment to the Comprehensive Plan Future Land Use Map of the City of Palatka, Florida, and

WHEREAS, Section 163.3187, Florida Statutes, provides for small-scale amendment of an adopted comprehensive plan, and

WHEREAS, Section 163.3187(2), Florida Statutes, provides that small scale development amendments require only one public hearing before the governing board, which shall be an adoption hearing, and

WHEREAS, the City Planning Board conducted a public hearing on March 5, 2024 and recommended approval of this amendment to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted a public hearing on June 13, 2024, and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. Adopted Small Scale Amendment

That the Future Land Use Map of the adopted Comprehensive Plan of the City of Palatka is hereby amended to provide that the Future Land Use of the parcels of land listed in Figure 1 below shall be changed as designated and that the Future Land Use Map shall be amended to show the changes.

DESCRIPTION OF PROPERTIES: AZALEA PLACE PHASE II MB7 P13 LOT 1; AZALEA PLACE PHASE II MB7 P13 LOT 2; AND AZALEA PLACE PHASE II MB7 P13 LOT 3.

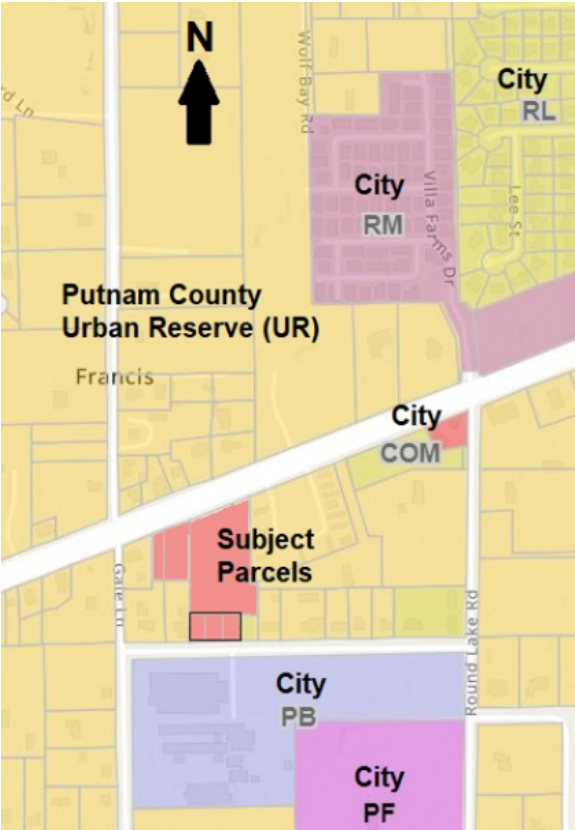


Figure 1: Note the parcels in question.

Section 2. The remaining portions of said adopted comprehensive plan of the City of Palatka, Florida, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 3. Should any section, subsection, sentence, clause, phrase or portion of this Ordinance be held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and shall not affect the validity of the remaining portion.

Section 4. This Ordinance shall become effective immediately upon adoption; however, the effective date of this amendment to the City of Palatka Comprehensive Plan, if not timely challenged, shall be 31 days after adoption. If challenged within 30 days after adoption, this amendment shall become effective on the date the State land planning agency or the Administration Commission issues a final order determining this amendment to be in compliance with Chapter 163, Florida Statutes. No development orders, development permits, or land uses dependent on this amendment may be issued or commenced before this amendment has become effective.

Section 5. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

Section 6. This ordinance is exempt from provisions of the statute, Chapter 2023-309, Laws of Florida, codified as Section 166.041(4) Florida Statutes.

PASSED AND ADOPTED on first reading by the City Commission of the City of Palatka, Florida, on the 13th day of June 2024.

CITY OF PALATKA

BY: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND LEGALITY:

City Attorney

ORDINANCE NO. 2024-08

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA GENERAL COMMERCIAL (C-1) TO CITY OF PALATKA RESIDENTIAL, SINGLE-FAMILY (R-1) FOR THE FOLLOWING PROPERTY: LOCATED AT KELLEY SMITH SCHOOL ROAD, PALATKA, FL 32177, PARCEL NOS.: 09-10-26-0213-0000-0010, 09-10-26-0213-0000-0020, AND 09-10-26-0213-0000-0030, PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Building and Zoning Department on behalf of the owner of said property: JJTI LLC, for certain amendment to the Official Zoning Map of the City of Palatka, Florida, and

WHEREAS, all the necessary procedural steps have been accomplished, including a public hearing before the Planning Board of the City of Palatka on March 5, 2024, and two public hearings before the City Commission of the City of Palatka on June 13, 2024, and July 11, 2024, and

WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by rezoning the hereinafter described property from the present zoning classification of City of Palatka General Commercial (C-1) to City of Palatka Residential, Single-Family (R-1) classification.

DESCRIPTION OF PROPERTIES: AZALEA PLACE PHASE II MB7 P13 LOT 1; AZALEA PLACE PHASE II MB7 P13 LOT 2; AND AZALEA PLACE PHASE II MB7 P13 LOT 3.

Putnam County Property Appraiser’s Parcel Nos.: 09-10-26-0213-0000-0010, 09-10-26-0213-0000-0020, and 09-10-26-0213-0000-0030.

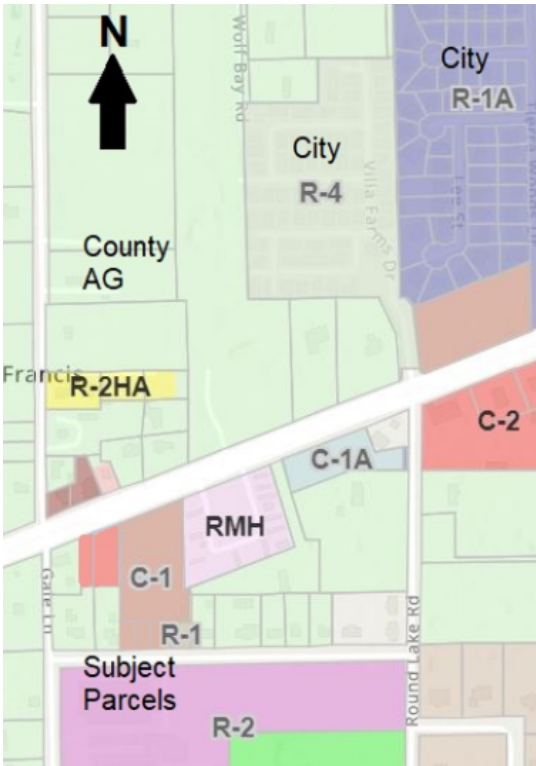


Figure 1: Zoning map.

Section 2. To the extent of any conflict between the terms of this ordinance and the terms of any ordinance previously passed or adopted, the terms of this ordinance shall supersede and prevail.

Section 3. This Ordinance shall become effective immediately upon its final passage by the City Commission, however, the rezoning shall not become effective until the amendment to the City of Palatka Comprehensive Plan adopted by Ordinance No. 2024-08 becomes effective as provided therein.

Section 4. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

Section 5. This ordinance is exempt from provisions of the statute, Chapter 2023-309, Laws of Florida, codified as Section 166.041(4) Florida Statutes.

PASSED on first reading by the City Commission of the City of Palatka, Florida, on the 13th day of June 2024.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 11th day of July 2024.

CITY OF PALATKA

BY: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND LEGALITY:

City Attorney