ROBERTA M. CORREA
MAYOR - COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER

CYNTHIA W. CURRY
INTERIM CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC, FCPC
CITY CLERK

JASONL. SHAW, SR
CHIEF, POLICE DEPT

CHRIS TAYLOR
CHIEF, FIRE DEPT

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

AGENDA
CITY COMMISSION MEETING
July 23, 2026 at 6:00 PM

1. CALL TO ORDER

a. Invocation

b. Pledge of Allegiance

c. Roll Call

2. OATH OF OFFICE - INTERIM CITY MANAGER

a. **Adopt Resolution 2026-R-122** A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, APPOINTING CYNTHIA W. CURRY AS INTERIM CITY MANAGER OF THE CITY OF PALATKA; AUTHORIZING THE MAYOR AND THE CITY CLERK TO EXECUTE AND ATTEST AN EMPLOYMENT AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

b. Oath

3. APPROVAL OF MINUTES

a. June 10, 2026 Public Arts Workshop

b. June 11, 2026 Regular Commission Meeting

c. June 17, 2026, Budget Workshop

d. June 29, 2026 Special Called Meeting

4. PUBLIC RECOGNITION/PRESENTATIONS

a. IN THE SPOTLIGHT - Employee of the Month

b. Sons of the American Revolution Firefighter of the Year Award & Heroism Award

5. CITY MANAGER AND ADMINISTRATIVE REPORTS

a. **Interim City Manager Report**

i) Update on Newtown Museum and Cultural Center

b. Financial Reports - May

c. Announcement for the Executive Meeting - City Attorney Jane West Esq

6. PUBLIC COMMENTS

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

b. **Commission and Staff Response**

7. CONSENT AGENDA: STAFF RECOMMENDS PULLING RESOLUTION 2026-R-120

a. **ADOPT RESOLUTION 2026-R-113** - Revising the criteria for appointing a CRA Board member

b. **Adopt Resolution 2026-R-94** authorizing the budget transfer of $99,832.50 from G/L 101-18-519-6-6480 Roddy Road Force Main to G/L 101-18-519-6-6330 Public Works Building line for improvements to the new Public Works facility, including the pole barn, generator, and security system.

c. **Adopt Resolution 2026-R-112** APPROVING AMENDMENT 2 TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION GRANT LPA0602, POTABLE WATER LINE REPLACEMENT, EXTENDING ALL DELIVERABLE AND GRANT DEADLINES TO 6/30/2028.

d. **Adopt Resolution 2026-R-115** AUTHORIZING A WORK ORDER TO HANSON PROFESSIONAL SERVICES IN THE AMOUNT OF $58,573.50 FOR THE PALATKA MUNICIPAL AIRPORT WILDLIFE TRENCH FENCING PROJECT

e. **ADOPT RESOLUTION 2026-R-116** granting a special events permit to Lee Hall Jr. for the Lil Lee Water bash to be held on July 26th from 1pm-7pm at Booker Park.

f. **ADOPT RESOLUTION 2026-R-118** granting a special events permit to Revitalize Historic Palatka for the Annual Datil Pepper Festival to be held on 11/14/2026.

g. **Adopt Resolution 2026-R-119** A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE PALATKA POLICE DEPARTMENT TO APPLY FOR A 100% FUNDED GRANT THROUGH THE US DEPARTMENT OF JUSTICE AND THE LAW ENFORCEMENT MENTAL HEALTH AND WELLNESS ACT (LEMHWA), IN THE AMOUNT UP TO $250,000.00 TO BE UTILIZED FOR THE PURPOSE OF ESTABLISHING A MENTAL HEALTH AND WELLNESS INITIATIVE, AND PROVIDING FOR SCRIVENERS ERRORS

h. **Adopt Resolution 2026-R-120** ARPA Spending Plan July 23, 2026, A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXPEND REMAINING AMERICAN RECOVERY PLAN ACT FUNDS TOTALING $1,121,044.06; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

i. **ADOPT RESOLUTION 2026-R-121** granting a special events permit to Putnam County Historical Society for the 16th annual Occupation of Palatka event to be held September 24th-26th.

j. **Adopt Resolution 2026-R-123** - Canceling Request for Proposal 2026-01 for Financial Audit Services in its Entirety.

8. REGULAR BUSINESS

a. Recess for 10 minutes at 7:30 PM.

9. BUDGET PRESENTATION/DISCUSSION

a. Budget Development Presentation

10. PUBLIC HEARINGS

a. **ADOPT RESOLUTION 2026-R-114** A Resolution of the City Commission of the City of Palatka, Putnam County, Florida; Relating to the Levy of General Municipal Purpose Ad Valorem Taxes for the Fiscal Year 2026-2027 Beginning October 1, 2026 and Ending September 30, 2027; Establishing a Proposed Maximum Millage Rate; Computing the Rolled-Back Rate; Setting a Public Hearing; Providing for Notice to the Putnam County Property Appraiser; Providing for Scrivener's Errors; and Providing for an Immediate Effective Date

b. Ratify and confirm the Fire Assessment resolution adopted on May 28, 2026

c. **Request to Annex, Amend the Future Land Use Map and Rezone 503 E HARRIS STREET, PALATKA, FLORIDA 32177, ; PARCELS:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070**

i)

ORDINANCE NO. 2026-32 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA ANNEXING INTO THE CORPORATE LIMITS OF THE CITY OF PALATKA, FLORIDA CERTAIN ADJACENT PROPERTY IDENTIFIED AS PARCEL 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110 503 E HARRIS STREET PALATKA, FLORIDA 32177, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

ii)

ORDINANCE NO. 2026-33 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED (LESS THAN 50 ACRES IN SIZE) FROM PUTNAM COUNTY URBAN SERVICE (US) TO CITY OF PALATKA RESIDENTIAL MEDIUM (RM) FOR THE FOLLOWING PROPERTIES: 503 E HARRIS STREET, PALATKA, FLORIDA 32177, ; PARCELS:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070., CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

iii)

ORDINANCE NO. 2026-34 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM PUTNAM COUNTY RESIDENTIAL MIXED (R-2) TO CITY OF PALATKA RESIDENTIAL, TWO-FAMILY (R-2), FOR THE PROPERTY LOCATED AT 503 E HARRIS ST, PALATKA, FLORIDA 32177, PARCELS 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050,01-10-26-3150-0090-0060,01-10-26-3150-0080-0070,01-10-26-3150-0080-0080,01-10-26-3150-0080-0090,01-10-26-3150-0080-0100,01-10-26-3150-0080-0110; PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

d. **Adoption of the City of Palatka Comprehensive Plan 2045**

ORDINANCE NO. 2026-31 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, APPROVING FOR TRANSMITTAL PROPOSED AMENDMENTS TO THE CITY OF PALATKA COMPREHENSIVE PLAN PURSUANT TO CHAPTER 163, PART II, FLORIDA STATUTES; AMENDING THE FUTURE LAND USE, TRANSPORTATION, HOUSING, PUBLIC FACILITIES, CONSERVATION, RECREATION AND OPEN SPACE, INTERGOVERNMENTAL COORDINATION, CAPITAL IMPROVEMENTS, PROPERTY RIGHTS, HISTORIC PRESERVATION, AND ECONOMIC DEVELOPMENT ELEMENTS OF THE COMPREHENSIVE PLAN; AUTHORIZING TRANSMITTAL OF THE PROPOSED AMENDMENTS, TOGETHER WITH THE SUPPORTING DATA AND ANALYSIS, TO THE FLORIDA DEPARTMENT OF COMMERCE AND OTHER REVIEWING AGENCIES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING FOR CONFLICTS, SEVERABILITY, SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

11. COMMISSIONER COMMENTS

12. ADJOURN

Upcoming Events	**Board Vacancies** Board of Zoning Appeals - 3 vacancies

RESOLUTION NO. 2026-R-122

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, APPOINTING CYNTHIA W. CURRY AS INTERIM CITY MANAGER OF THE CITY OF PALATKA; AUTHORIZING THE MAYOR AND THE CITY CLERK TO EXECUTE AND ATTEST AN EMPLOYMENT AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS, the City Commission interviewed candidates for Interim City Manager on May 21, 2026; and

WHEREAS, pursuant to Article III, Section 36 of the Palatka City Charter, the Palatka City Commission, by a majority vote, shall appoint a city manager; and

WHEREAS, pursuant to the recommendation made on May 21, 2026, Special Called City Commission meeting, the Commission desires to appoint Cynthia W. Curry to serve as interim City Manager of the City of Palatka, Florida; and

WHEREAS, Ms. Curry is willing to serve as the Interim City Manager until the selection of a permanent City Manager by the City Commission; and

WHEREAS, the parties have reached agreement as to an employment contract.

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

1. Cynthia W. Curry is hereby appointed as Interim City Manager of the City of Palatka;
2. Cynthia W. Curry shall provide the Public Servant bond required by Sec. 2-102 of the City's Code of Ordinances;
3. The Mayor and the City Clerk are authorized to execute and attest an employment agreement with Cynthia W. Curry; and
4. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which of not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED this 23rd of July 2025, by the City Commission of the City of Palatka, Florida.

CITY OF PALATKA

By: _____
Mayor: Roberta Correa

ATTEST:

_____
City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____
City Attorney: Jane West, Esq.

OATH OF OFFICE

I, **Cynthia W. Curry,** do solemnly swear or affirm that I will faithfully perform the duties of Interim City Manager, and will support and honor to the best of my ability all applicable laws of the State of Florida, Putnam County, and the City of Palatka. I hereby through this oath affirm that I will perform the duties of this public trust in a fair, equitable and ethical manner befitting the dignity and responsibilities of the office.

_____

Cynthia W. Curry

STATE OF FLORIDA
COUNTY OF PUTNAM

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [_] online notarization, this 23rd day of July 2026, by Cynthia W. Curry.

_____

Notary Public

Personally Known _X__ or Produced Identification _____
Type of Identification Produced_____

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
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CHANTEL PIERRE, CPA
FINANCE DIRECTOR

CITY of Palatka FLORIDA

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

City Commission Public Arts Workshop
June 10, 2026, Minutes

Roll Call
Commissioner Davis, Commissioner Jones, Commissioner Campbell, and Mayor Correa were present. Commissioner Borom was absent.

Public Art Committee Framework – Summary
Ms. Auth provided clarification regarding the formation of a City Public Art Committee. Although the CRA may collaborate on certain initiatives, the committee itself will be a city-wide advisory body, not a CRA committee. Its role will be like the Charter Review Committee—serving in an advisory capacity, developing recommendations, and presenting them to the City Commission for final approval.

Ms. Auth outlined the general framework intended to guide the new committee, including:
• Defining the committee's purpose and advisory authority
• Establishing its relationship with existing boards and city staff
• Setting meeting and reporting expectations
• Determining initial priorities for public art and cultural placemaking
Potential benefits of the committee include enhancing community input, supporting cultural and historical storytelling, developing consistent public art policies, and aligning public art efforts across the city.

Commission Discussion:
Mayor Correa acknowledged prior confusion between "public art" and "public art grants" and appreciated the clarification.
Commissioner Davis agreed that the committee itself is not the CRA and will shape detailed policies, priorities, and procedures once established.
Commissioner Davis requested confirmation that the applicant pool meets the required composition, including representation such as a student position. Staff reported four completed applications so far, with two additional individuals expected to submit applications. Final verification will occur once all applications are received.
Ms. West indicated that seven seats are planned for the committee.

Next Steps:
Mr. Cutwright will finalize the list of qualified applicants based on the committee's required composition.

A full slate of recommended appointees is expected to be presented at the next City Commission meeting for approval.
Once appointed, the committee will organize itself, including chair and vice-chair selection, and begin developing its full structure and recommendations.

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
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

Cynthia W. Curry
INTERIM CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC, FCPC
CITY CLERK

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

Commission Meeting Minutes
June 11, 2026

Invocation
Invocation was led by Commissioner Campbell.

Pledge of Allegiance
Pledge of Allegiance was led by Commissioner Borom

Approval of the Minutes
Commissioner Campbell moved to approve the minutes as written. Commissioner Davis seconded the motion which passed unanimously.

Public Recognitions/Presentations
Department of the Quarter
Mr. White announced that the Streets Department has been selected as the Department of the Quarter. The department, led by Superintendent Daniel Nicholson and supported by staff members Ben Parrish, Terrence Buford, Douglas Johnson, and Andrew Powell, has made notable progress in improving the city's infrastructure, appearance, and safety.
Recent accomplishments include a full cleanup of bridge and walkway areas, removal of approximately 30 bags of trash, and cleaning and edging nearly 10 miles of sidewalks and gutters. Crews have also trimmed trees and brush along riverfront pathways, continued work at the Bronson House and Booker Park, and lifted low-hanging limbs citywide to meet FDOT clearance standards. Additional improvements were made along the bike path to Highway 17, where vegetation was cleared for safety and visibility.
The department also resolved a longstanding drainage issue in the James A. Long community by removing a problematic drain, cleaning the trench, and replacing missing grates. These efforts reflect their ongoing commitment to maintaining and enhancing the community's safety and appearance.
The commission congratulated and commended the Streets Department for their outstanding work.
Commissioner Davis reported receiving a citizen complaint about an uncleared section of the bike trail. After contacting Public Works, the issue was addressed promptly. The neighbor who reported it later praised the city's street team for their excellent work. The commissioner

extended thanks to the team on behalf of the residents and noted that their efforts are highly noticeable and appreciated.

Northeast Florida League of Cities - Check presented by Commissioner Borom.
Commissioner Borom It's just a pleasure and honor to be here today on behalf of the Northeast Florida League of Cities board member and commissioner. I like to, every year we pick organizations to provide whoever does community service or whatever, so we have picked the Palatka Athletic League for a token of appreciation for what they do for our youth every day. They make sure that our youth are properly mentored, the programs that they put on, they invest in our youth on the front end so that they don't have to do it on the back end. So everything you guys do on an everyday basis, we certainly appreciate everything you guys do. So on behalf of the Northeast Florida League of Cities, you know, present a $500 check to Miss Lolita Thomas. Ms. Thomas stated she wanted to say thank you Commissioner Borom and the League of Cities, the Palatka Police Athletic League, really appreciate the support and donations as we continue to serve our youth here in the community. So again, we say thank you.

Proclamation - Pride Month
Mayor Correa read the Pride Proclamation.
Vote: Commissioner Jones moved to approve the Pride Proclamation. Commissioner Borom seconded the motion which passed unanimously.

Proclamation – Juneteenth
Mayor Correa read the Juneteenth Proclamation.
Vote: Commissioner Borom moved to approve the Juneteenth Proclamation. Commissioner Campbell seconded the motion which passed unanimously.

City Manager and Administrative Reports
Audit Status Update
Ms. Pierre reported that the financial and compliance audit is progressing well. Fieldwork has been completed, closing procedures are underway, and the auditors have finished the agreed-upon procedures for municipal golf operations and provided a draft CRA audit report.
A significant audit finding was then explained. In January 2026, the city learned that the Florida Department of Environmental Protection (FDEP) denied a loan disbursement request for a $1,026,880 change order on a water tank project. The change order, approved in early 2025 as an emergency, exceeded the allowable 10 percent threshold, amounting to 120 percent above the original $856,700 contract, and was not competitively bid. Although the city viewed it as an emergency due to inoperable valves affecting water storage capacity, the state did not agree, making the expense ineligible for loan coverage.
As a result, the city must fund the full change-order amount from its utility fund reserves. Staff estimated the impact at roughly $1 million, noting the fund had about $1.7 million in reserve at the end of FY 2025. Staff will provide updated reserve figures.
Commissioner Davis asked about financial impacts, emergency justification, and internal processes. Ms. Pierre explained that the issue occurred because the grant administrator at the time was new and not fully integrated into communication channels. A new grant administrator is now in place to ensure compliance and timely communication with funding agencies. Finance

I s also reviewing all change orders for grant compliance moving forward. Commissioner Davis emphasized the seriousness of a million-dollar cost resulting from the state's determination. Ms. Pierre confirmed that internal procedures were followed at the time, but the state disagreed with the emergency classification. When asked about prior recommendations made to address the issue, staff referenced the email provided in the packet, which included:

1. Requesting reimbursement up to the allowable amount (about $331,000)
2. Identifying other funding sources
3. A possible legal recourse option

The discussion concluded with acknowledgment of the importance of improving communication and ensuring future compliance.

Job Vacancies

Chief Shaw explained to the commission what was before them. The commission reviewed a list of current job vacancies and projected retirements. Commissioner Davis asked if all positions are funded in the current budget. Chief Shaw presented the information to help the commission prepare for upcoming budget challenges, particularly in light of potential property tax revenue reductions. Commissioner Campbell discussed the importance of evaluating the financial impact of filling or freezing positions, especially during upcoming budget workshops.

Commissioner Borom emphasized balancing budget constraints with community priorities, particularly public safety. They noted that decisions should consider not just costs but also essential services. Mayor Correa explained that the information was shared to support forward planning, as salaries for the listed positions total about $651,000 before benefits, potentially approaching $1 million in total cost.

Commissioner Davis also requested updates on the previously requested operational and personnel audits to help guide budget decisions. Staff agreed to bring that information to the next budget workshop.

Completed Projects

The presenter noted that a projects list was previously provided outlining all ongoing work, but completed projects were not highlighted at that time. The presenter took this opportunity to review several projects that have been completed this year.

Completed projects include Police and Fire Department parking lot (100% complete), Bronson-Mulholland House, Tilghman House, Palm Bowl Park, Shaw and Shaw Buck Park, Jenkins project, River Street Wall, Pride of Palatka II, Roadway improvements, Airport access control gates, Airport FDOT project, Fire Station wind retrofit project

Chief Shaw also announced that the Public Works facilities are now 100% complete.

Mayor Correa acknowledged that residents near the facility will benefit from reduced early-morning truck activity and noted that the project did not cost seven million dollars.

Public Comments

Ms. Kitchens stated she dislikes the new sidewalks downtown. There is no grass for the dogs to be able to walk and the ground gets hot. It is all concrete and it shouldn't be.

Consent Agenda

Vote: Commissioner Borom moved to approve the consent agenda except for items A, B, D and E. Commissioner Davis seconded the motion which passed unanimously.

A. ADOPT RESOLUTION 2026-R-100 granting a special events permit to Lee Hall for his Annual End the Violence Day to be held 09/26/2026.
Mr. Cutwright discussed updates regarding Item A related to Mr. Hall's "Stop the Violence" event. The event footprint had changed, and although updates were made, the prior system at Jenkins did not reflect the revisions. The event has now been officially moved to the Jenkins facility, with the parking lot being used for parking and the side and back areas designated for the event. Law enforcement vetted the new location, and the resolution presented at the meeting included the corrected address.
Commissioner Davis questions regarding lighting and visibility due to the event occurring from 5:00 to 9:30 p.m. Mr. Cutwright confirmed that dusk-to-dawn lighting times were considered, and temporary lighting will be provided by the fire department and the event organizer. Additional lighting has been installed on the building, but floodlights will still be needed.
Commissioner Davis noted that daylight hours will shorten after June 22, and staff confirmed that this had been accounted for.
Commissioner Campbell asked about the parking was also discussed. Mr. Cutwright hopes the Jenkins parking lot will accommodate most attendees, with overflow options available along Napoleon Street and at the back of the property. Law enforcement will coordinate with Mr. Hall and staff regarding overflow management. Ten officers will be assigned to the event, including officers in a vehicle or side-by-side unit to monitor parking areas and discourage loitering or unsafe behavior.
Assistant Chief Newcomb also explained that for this and future events, staff will begin requesting specific decibel limits (80 dB for this event) during noise-variance approvals to better manage community noise complaints.
Commissioner Campbell asked clarifying questions about event placement on the property. Mr. Cutwright agreed to adjust speaker and stage placement to direct sound toward the wooded area/train tracks and away from nearby residences.
Commissioner Davis made a statement regarding the importance of applying city standards fairly and consistently for all applicants, regardless of past incidents or public opinion. The goal is to ensure safety, compliance, and equal access for all community members. The commission expressed appreciation for the collaborative efforts made to meet safety requirements while still allowing the community event to proceed.
Public Comment
Ms. Kitchens stated she is happy about the outcome of the meeting; however, she does not approve of the 80 decimals, she wants them to be lowered.
Ms. Garris stated she was against this party since the events of the last block party did not go well.
Vote: Commissioner Campbell moved to approve Resolution 2026-R-100. Commissioner Davis seconded the motion which passed unanimously.

D. ADOPT RESOLUTION 2026-R-107 Memorandum of Understanding for the Newtown Museum.
Commissioner Davis requested that the item be pulled for further questions. Commissioner Davis asked whether the city attorney's previous recommendations had been reviewed with the other party and incorporated into the updated MOU. Staff confirmed that the recommendations from Attorney West were addressed with Mr. Hill, who agreed to the changes, and that the

remainder of the document had already been reviewed by the attorney. However, staff did not alter the financial allocation amounts, leaving that decision for the commission.
Commissioner Davis raised concerns about the $25,000 annual allocation outlined in the five-year MOU. Specifically, they noted the attorney's prior recommendation to allow the commission to consider the allocation each year based on available revenues rather than obligating the city for the full five-year period. Staff stated that financial amounts were left unchanged pending commission direction.
Discussion followed regarding the city's financial responsibilities, potential annual fundraisers, and the risk of committing to long-term funding without certainty about future revenues. Mr. Hill explained that the MOU includes opportunities for additional mutually agreed-upon events that would help offset costs, and that New Town Museum is offering a profit-sharing model.
Commissioner Davis expressed the need to ensure fiscal responsibility and sustainability, emphasizing that the agreement should protect both the city and its partners.
Additional questions were raised about: Requirements and expectations for any future fundraisers, ensuring the city does not become the primary host or organizer of events, defining net proceeds as revenues minus expenses, clarifying who would approve event-related expenses and adding contingency protections for the city in case the annual allocation cannot be met Staff confirmed that the city has a 60-day termination clause available within the MOU should financial constraints arise. Commissioner Davis requested that this clause and other protections be clearly reflected in the written document.
Commissioner Davis concluded by noting the importance of tightening language within the MOU to eliminate gray areas, especially since future boards may change and historical documents often contain gaps. She sought clarification on portions of the MOU. Mr. Hill noted that the document includes a clause requiring all events to be approved by the City of Palatka and that any events jointly held with Newtown, Inc. must be mutually agreeable.
Commissioner Davis requested further clarity regarding the operational definition of the museum and cultural arts center. Staff responded that operational details, such as hours, are already outlined within the MOU.
Commissioner Davis expressed concern about needing standard operating procedures (SOPs) and defined parameters for the museum's operation, including volunteer requirements, risk management considerations, and protocols for working with children. They emphasized the importance of establishing clear expectations to ensure sustainable operations and to protect both the city and its partner organization.
Mr. Hill explained that the museum project is still in an early developmental phase. They clarified that the MOU serves as the foundational agreement needed before detailed operational planning can occur. Elements such as buildout, exhibits, and procedural frameworks would follow after the contractual relationship is formalized. Staff referenced similar processes used in other joint ventures, noting that detailed operational structures are typically developed after agreements are executed.
Commissioner Davis acknowledged the explanation but disagreed with some of the comparisons made by Mr. Hill.
Commissioner Jones requested clarification from the city attorney, Ms. West, regarding her involvement in the review of the MOU. The commissioner expressed concern that although a liaison had been appointed, communication gaps occurred and the MOU did not appear to have gone through the proper legal review before being placed on the agenda.

Ms. West stated that the revised MOU was not recirculated for her for review. She confirmed that she had previously provided written recommendations on April 29, identifying areas of concern and suggesting revisions, but she had not been asked to conduct a final review. In a brief comparison, she noted that several of her suggested changes did not appear to have been incorporated.

Commissioner Jones questioned how the MOU reached the agenda without following normal internal processes, including legal review. Ms. West explained her understanding that she had been directed not to review the document, though commissioners clarified that this was not their intent; the intent was only to designate a liaison for discussions, not to bypass legal oversight.

Chief Shaw responded that their understanding was based on the commission's earlier direction, which they interpreted as authorizing the liaison and staff to work directly with Newtown representatives to revise the MOU. Chief Shaw stated that they reviewed attorney comments, made agreed-upon changes with Newtown, and returned the updated MOU to the commission. They emphasized that the perceived instructions guided their actions and that it was not their intention to exclude anyone from the process.

Commissioner Jones reiterated concerns about process, noting that items placed on the agenda should be fully vetted in departmental meetings where the city attorney is present and stressed the importance of consistent procedure and ensuring that all agreements and MOUs receive final legal approval before reaching the commission.

Commissioner Borom expressed agreement that the missing step was the attorney's final review. One commissioner emphasized that any MOU or agreement brought before the commission must be finalized and approved by the city attorney.

The discussion concluded with acknowledgment of the communication disconnect and the need for improved adherence to established procedures moving forward.

Public Comments

Ms. Kitchens noted that this is not the first time the city attorney has been instructed to step back from reviewing an item, only to later be criticized for not being involved. They recommended establishing a written policy requiring the city attorney's review of all contracts and agreements. This would provide clarity, prevent future misunderstandings, and ensure consistent procedure without repeated discussion at each meeting.

Ms. Wise stated serving as chair of the advisory committee, expressed frustration that after following the commission's direction—working with the designated liaison, incorporating the attorney's prior recommendations, and returning the MOU as instructed—the project is again being delayed. They emphasized that the committee has worked diligently and in good faith, but feel the commission is sending mixed signals and questioning their intentions. The speaker requested clear, consistent guidance so the committee can complete the work as expected and asked the commission to either approve the project or clearly state if they are not interested. They also cautioned against creating new policy requirements in the middle of the negotiation process and questioned whether all groups undergo the same level of scrutiny.

Vote: Commissioner Davis move that we table Resolution 2026-R-107 until the city staff completely vets the MOU and the terms with approval following our standard process before it comes back to the Commission at the July Meeting. Commissioner Borom seconded the motion which passed unanimously.

Commissioner Davis clarified that the commission does not give direct instructions to staff; direction is given only to the city manager, who then manages staff responsibilities. They

emphasized that any document involving legal obligations or commitments cannot be approved without review and approval from the city attorney. The commissioner noted that the necessary work must be completed on the city side before the commission can act.

E. ADOPT RESOLUTION 2026-R-105 granting a special events permit to Mark Rinaman for the Amara Zee Port Call for the Tall Ship Amara Zee Visits Palatka.
Mr. Cutwright explained that the applicant initially met with the former city manager months ago about docking a boat in Palatka to host a series of shows. Joe Verrechio and staff reviewed the request and made necessary adjustments to the dock, including installing a 20-amp connection to meet the applicant's needs. The planned shows are part of the applicant's 404 Series, beginning June 24. The boat would arrive on June 20, with shows scheduled for June 24, July 1, July 3, and then again on July 8 after a break for the July 4th holiday. Public Works confirmed that the dock can accommodate the vessel, which is why the request is now being brought to the commission for approval.
Commissioner Campbell raised safety concerns about the lack of lighting on the dock, noting that the event application suggested people or seating might be placed there. Mr. Verrechio reported that low-voltage walking lights are currently being installed along the dock and should be completed within two weeks. The lights are durable, brass-cased, and designed to improve visibility. Public Works also installed a dedicated 20-amp outlet and is considering roping off the rounded end of the dock during events to prevent falls.
Commissioner Davis also asked about potential conflicts with another riverfront event scheduled for July 3. Staff confirmed that both parties have coordinated and that their event footprints do not overlap, allowing both events to occur simultaneously without issue.
Vote: Commissioner Davis moved to approve Resolution 2026-R-105. Commissioner Borom seconded the motion which passed unanimously.

Regular Business
Interim City Manager Contract
The interim city manager contract was included in the meeting packet and has been reviewed by both Ms. Curry and the labor attorney. It is now presented to the commission for any questions and for directions on how they wish to proceed.
Vote: Commissioner Campbell moved to approve the Interim City Manager contract. Commissioner Jones seconded the motion which passed unanimously.

Public Hearings
SECOND READING: ORDINANCE 2026-28: AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, ESTABLISHING THE PROVISIONS OF A PLANNED UNIT DEVELOPMENT OVERLAY WITH RESPECT TO THE FOLLOWING PARCELS OF LAND: 42-10-27-6850-0120-0101, 42-10-27-6850-0110-0100, 42-10-27-6850-0120-0020, 42-10-27-6850-0120-0011, 42-10-27-6850-0120-0010, 42-10-27-6850-0150-0060, 42-10-27-6850-0150-0040, 42-10-27-6850-0150-0090, LOCATED AT 201, 211, 225, 229, 300 and 320 SAINT JOHNS AVENUE, and 301 REID STREET, PALATKA, FLORIDA; PROVIDING FOR SCRIVENERS ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.
Vote: Commissioner Campbell moved to approve Ordinance 2026-28. Commissioner Davis seconded the motion which passed unanimously.

SECOND READING: ORDINANCE NO.2026-30 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE amended FROM GENERAL COMMERICAL (C-1) TO CITY OF PALATKA SINGLE FAMILY RESIDENTIAL (R-1), FOR THE FOLLOWING PROPERTIES: 02-10-26-7720-0180-0010, 02-10-26-7720-0110-0010, 02-10-26-7720-0100-0000, 02-10-26-7720-0030-0010, 02-10-26-7720-0010-0000.
Vote: Commissioner Campbell moved to approve Ordinance 2026-30. Commissioner Borom seconded the motion. The motion passed 4-0 with Commissioner Davis recusing herself from the vote due to belonging to the congregation.

Commissioner Comments
Commissioner Campbell highlighted the success of both summer camps operated by the city: the Recreation Department's camp and the Police Athletic League camp. After visiting both, the commissioner expressed pride in staff for their strong programming, including hiring local youth as interns and involving peer volunteers to build leadership skills. Mr. Reno oversees the recreation camp, while the commissioner is helping facilitate leadership programming at Camp Higher Ground. The commissioner praised staff's efforts and stated that Palatka has a solid plan in place for running effective summer camps now and in the future.

Adjourn
Commissioner Campbell moved to adjourn. Commissioner Borom seconded the motion which passed unanimously.

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
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

Cynthia W. Curry
INTERIM CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC, FCPC
CITY CLERK

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

Commission Workshop Minutes
June 17, 2026

Invocation
Invocation was led by Commissioner Davis.

Pledge of Allegiance
Pledge of Allegiance was led by Commissioner Campbell.

Roll Call
Commissioner Davis, Commissioner Borom, Commissioner Jones, Commissioner Campbell and Mayor Correa were all present.

PUBLIC COMMENTS
There were no public comments

Regular Business
Fire Department
The Fire Department presented its FY 26–27 budget overview. This year's achievements included updates to standard operating guidelines, full inspector certification for the new inspector, acquisition of a new ladder truck, enhanced public visibility, renegotiated contracts with Georgia Pacific resulting in an additional $25,000 for special operations, a grant for iPads to modernize inspections and inventory, completion of the HMGP bay door project at Station 2, enhanced HAZMAT training, and acceptance of a $2 million USDA grant to assist with apparatus costs.
Priorities for next year include continued development of the hazardous materials team, updating MOUs with industrial partners, expanding specialized training programs, applying again for the SAFER grant to support additional personnel, pursuing cancer-prevention and wellness initiatives, updating guidelines, and potentially adding part-time administrative help.
The operational budget proposes an increase of about $21,000 due to rising fuel, utility, maintenance, and medical supply costs. Personnel expenses will increase further once HR updates figure to include longevity and benefit adjustments. The department proposed reducing its capital budget from $228,000 to $100,000, returning $128,000 to the city while still supporting essential capital needs.

Fire services contracts remain stable, with Georgia Pacific now contributing $55,000 annually. The department continues coordinating with other industrial partners.
The Chief also reviewed the training scholarship program, which previously funded stipends for student recruits but had limited success. He requested $2,500 to support one current candidate, noting the program could be revised, continued, or discontinued depending on Commission direction. Commissioner Davis asked the department to work with HR and the city manager to evaluate the program as part of a broader personnel strategy.
Ms. Curry clarified: the department has 29 total positions (24 firefighters, administrative staff, inspector, chiefs). One firefighter vacancy is currently being tested for.

Commission Budget
Ms. Pierre presented a three-year budget-to-actuals comparison through September 30 for commission review. Commissioners discussed whether to carry forward current FY 25–26 budget amounts into FY 26–27 or review each item line by line. Some noted that fixed expenses like salaries, benefits, and health insurance likely do not need detailed review.
Commissioner Davis raised concerns about tight revenues and potential sacrifices, such as reducing or eliminating the annual $5,000 per-commissioner allocation for special events and nonprofit donations. One commissioner expressed discomfort using tax dollars for nonprofit contributions. The discussion followed about whether the proposed Newtown Museum's $25,000 annual allocation should fall under the city's nonprofit assistance line item. Staff explained that historically, nonprofits—including 501(c)(3)s—present their needs to the commission for consideration, and such contributions typically fall under the "Nonprofit Assistance" budget category. Commissioner Davis noted that the museum funding had not previously appeared in their specific commission budget line and that its proper placement still needs clarification.

Human Resource Budget and Code Compliance
Will be discussed at a later date**.**

4. CITY MANAGER AND ADMINISTRATIVE REPORTS
Agenda Item - Ms. Curry
The Interim City Manager Ms. Curry informed the Commission that she has reviewed the budget materials provided in the packet but has not yet been able to meet with staff to formulate formal recommendations. Since this was a workshop and no decisions were being made, she requested time to meet with all department heads, both those who have presented and those yet to present, in order to reconcile their requests with projected revenues, especially since the City has not yet received its certified taxable value.
The Commission agreed to pause further department presentations and allow the City Manager to conduct these meetings. She will return on July 23 with balanced budget scenarios based on updated revenue estimates, department needs, and potential reduction options (such as 5% or 10% reductions). That meeting will also include decisions on the fire assessment, 501(c)(3) funding considerations, and setting the maximum millage rate.
Ms. Curry then briefed the Commission on the statewide constitutional amendment going to voters on November 3, which could significantly reduce the City's property tax revenue. She explained the projected financial impact, new administrative requirements for future budgets, and the timeline for implementation if approved.

She also reviewed the proposed FY27 budget calendar, highlighting key TRIM deadlines. The Commission agreed with her recommendation to adjust the schedule and allow her to consolidate department information before the next major budget meeting.
Ms. Curry thanked the Commission for the opportunity to serve and reiterated her intention to act in the City's best interests.

Adjourn
Commissioner Borom moved to adjourn this workshop.

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER

CYNTHIA W. CURRY
INTERIM CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC, FCPC
CITY CLERK

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

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

Special Called Meeting
June 29, 2026
Annual Financial Report for the year ended Sept. 30, 2025

Invocation
Invocation was led by Commissioner Davis.

Pledge of Allegiance
The Pledge of Allegiance was led by Commissioner Jones.

Roll Call
Commissioner Borom, Commissioner Davis, Commissioner Jones, and Mayor Correa were present. Commissioner Campbell was present via Zoom.

Public Comments
There were no public comments.

Regular Business
Annual Financial Report for the year ended Sept. 30, 2025
Ms. Pierre introduced Mr. Harvey from the HCT CPA. Mr. Harvey presented the annual audit results for the City of Palatka. He stated that HCT performed the audit in accordance with the engagement letter dated February 2, 2026, and in accordance with GAAS and GAAP. The city received an unmodified (clean) audit opinion for FY 2025. The audit report is dated June 29, 2026.

Mr. Harvey reviewed required communications, significant accounting policies, and key audit areas. He noted no outstanding matters and highlighted significant accounting estimates including allowance for doubtful accounts, depreciation, and fair value of investments. No new accounting announcements affected the FY 2025 financial statements.

HCT reported no uncorrected or corrected misstatements, no issues with financial statement disclosures, and no related party findings. HCT and its staff remain independent under AICPA standards.

Financial Review:

- Revenues: $35.6 million in FY 2025 vs. $37.4 million in FY 2024
- Expenses: $34.3 million in FY 2025 vs. $28.3 million in FY 2024
- Capital Assets**:** $105.1 million in FY 2025 vs. $96 million in FY 2024
- Long-Term Debt: $22.6 million in FY 2025 vs. $22.9 million in FY 2024

HCT reviewed infrastructure, depreciation, and confirmed debt balances with third parties.
Internal Control Review:
HCT identified six audit findings:

- Cash Disbursement Controls**:** Exceptions noted in requisition approval procedures.
  Recommendation: Strengthen procurement and contract approval processes.
  Management Response: Concurred.
- Land Swap Transactions**:** Concerns regarding accounting treatment and gain calculations.
  Recommendation: Implement formal review procedures for unusual transactions.
  Management Response: City banned future land swap transactions (May 28, 2026).
- Grant Revenue Recognition**:** Deferred revenue recorded without cash received.
  Recommendation: Refine process to ensure deferred revenue only recorded when applicable.
  Management Response: Concurred; committed to GFOA-aligned training.
- Interfund Transfers (CRA): Unsupported transfers later reversed.
  Recommendation: Strengthen documentation, justification, approval, and monitoring.
  Management Response: Acknowledged need for improved documentation.
- Grant Project Change Orders**:** Significant change orders increased contract amounts by $120,000.
  Recommendation: Strengthen controls over grant-funded projects.
  Management Response*:* Agreed.
- Journal Entry Documentation**:** Several entries lacked adequate support.
  Recommendation: Strengthen controls and review procedures.
  Management Response: Not viewed as a broader pattern; corrective action taken immediately.

Mr. Harvey also reviewed responsibilities of management, the auditors, and the elected body. He thanked the Commission for the opportunity to conduct the FY 2025 audit and stated he is available for follow-up questions or additional information.

Commissioner’s Questions:
Commissioner Borom asked whether the audit findings presented were new issues that emerged this year or if they may have existed in prior years?
Mr. Harvey responded that the audit team had previously emailed the commission and the city manager requesting approval for additional audit work in certain areas identified during the mid-year audit. The mayor and commission approved the expanded scope, allowing the auditors to perform deeper testing this year. He explained that while the findings are based on audit work covering October 1, 2024, through the audit report date, it is possible that some issues may have existed in prior years. However, this year's results stand on their own due to the more extensive procedures performed. Regarding the land swap specifically, Mr. Harvey noted that it appears to have occurred intermittently over several years (possibly every three to four years), rather than annually.
Commissioner Davis followed up on Commissioner Borom’s question to better understand the audit scope and why certain findings, such as land swaps were not identified in previous years. Mr. Harvey explained that each year’s audit scope varies based on risk and dollar value, and that auditors intentionally introduce unpredictability into their procedures. Some years, certain areas receive more attention than others. This year, based on inquiries and conversations mid-audit, the team performed a deeper review in specific risk areas. While previous years did not produce written findings on these issues, there may have been verbal discussions with prior management. This year, the auditor judged the issues significant enough to formalize in writing.
Commissioner Davis then asked whether potential employee conflicts of interest mentioned in prior years would normally be identified in this type of audit. Mr. Harvey clarified that such

matters relate to the city's controlling environment rather than directly affecting the financial statements. For these issues to reach the auditors in a reportable way, city leadership (attorney, manager, or department heads) would need to document the violation and communicate it upward. Mr. Harvey also noted that related-party confirmations are sent annually to elected officials and certain department heads, asking them to disclose any fraud or relevant concerns. If such issues are not reported, they may not become part of the audit scope.
Commissioner Davis confirmed that the audit performed by the firm is an annual financial audit rather than a more detailed or investigative review. Mr. Harvey affirmed this and explained that while they perform a financial statement audit, the city could separately engage other entities for operational, forensic, or inspector general audits, which have lower thresholds and more detailed scopes.

Vote: Commissioner Davis moved to approve the Annual Financial Report for the year ending September 30, 2025. Commissioner Borom seconded the motion which passed unanimously.

Interim City Manager Ms. Curry stated an earlier question by distinguishing between the city's Annual Financial Report (AFR) and the more detailed Annual Comprehensive Financial Report (ACFR). The city previously produced ACFRs in 2019, 2020, and 2021, which include additional transparency features such as a transmittal letter, organizational chart, statistical section, and eligibility for a GFOA Certificate of Achievement. The last GFOA certificate awarded to the city was in 2019. Since 2021, the city has reverted to a more basic AFR format. The commissioner emphasized the need to return to ACFR-level reporting and regain GFOA certification.
Mayor Correa asked why the ACFR process stopped after 2021. Ms. Pierre stated that during late 2022 through mid-2023, the city lacked a permanent finance director. Lauren Shank resigned in October 2022, and the next finance director, Ms. Carty, did not begin until May 2023. Jill assisted during the audit period but could not serve as the official director. This leadership gap may have contributed to the shift away from ACFRs.
Commissioners expressed concern that no formal decision had been made to discontinue ACFRs and noted that prior audit firms had performed them without requiring special commission action. There was discussion about reinstating the ACFR beginning with the next audit cycle, pending cost considerations.
During the budget workshops, one commissioner recommended that the city manager and finance director prioritize reinstating the ACFR in the upcoming budget, acknowledging that it may come with higher costs. The importance of accountability, transparency, and returning to a higher standard of financial reporting was emphasized.
Commissioners also discussed the operational audit already underway. Ms. Curry reported having spoken earlier that day with the operational audit team, who are prepared to explore the six findings presented in the current financial audit more deeply. While the operational audit was initially intended to review departmental operations, the manager explained that due to ongoing budget uncertainties, it is more useful at this time for the team to focus on audit findings and broader systemic issues.
The discussion concluded with acknowledgment of the significant workload and tight timeline faced by the finance department, the interim city manager, and staff during the audit process. The Mayor and Commissioners expressed appreciation for their efforts, noting the challenges created by staffing transitions and compressed schedules.

Adjourn
Commissioner Borom moved to adjourn the Special Called meeting.

St Augustine Chapter
Florida Society
Sons of the American Revolution

City of Palatka Fire Rescue

February 25, 2026

Chief Chris Taylor

500 N Moody Rd.

Palatka, FL 32177

Dear Chief Taylor,

The St. Augustine Chapter, Sons of the American Revolution (SAR) would like to award, for the year 2026, our Commendations and Medals to your Fire Safety personnel and very vital support personnel who gave of themselves to protect the lives and property in our community in a distinguished manner.

In cases of "heroism" the SAR has a special Medal for acts defined as, "bravery and self-sacrifice in the face of imminent danger." The medal is primarily intended for uniform police, fireman, and emergency medical service personnel and in some cases citizens you would deem appropriate. The awarding of a Heroism Medal is subject to review and approval by The Sons of the Sons of the American Revolution. We also have a Lifesaving medal available.

For uniformed and civilian members of your department that qualify, please submit their names to me, along with a paragraph outlining your reason for recommendation. You can submit your request for candidates in almost any format (text, MS Word, PDF, etc.) to email paul.scsar@gmail.com

We will conduct the award presentation at a time, date and location of your choice.

I look forward to working with you again this year.

Sincerely,

Paul W. Sapp

Chairman Public Service Heroism Committee, SAR

Tel: 949-228-8991

E-mail paul.scsar@gmail.com

Palatka Fire Department

500 N Moody Rd.
Palatka, Florida 32177
Chris Taylor, Chief
Office/Fax: 336-329-0155
E-Mail: ctaylor@palatka-fl.gov

Mr. Sapp and SAR,

The Palatka Fire Department would like to nominate Lieutenant Robert Mohr for Firefighter of the Year. Lieutenant Mohr has been with the department since 2011. Lt. Mohr has been an overwhelming force for training and knowledge acquisition for our department. His commitment to the troops and his dedication to the City of Palatka has been unmatched.

The time invested in a 40-hour class is nothing to be scoffed at, and of course he has already taught several this year. His ability to instruct and motivate personnel is amazing. Robert teaches all the Special Operations classes that are taught in the department. Mohr continually steps up when he is needed, and we thank him and his family for his commitment.

Lt. Mohr also teaches at the Fire Academy in St. Augustine, First Coast Technical College. He is always an ambassador for our city and most especially our department. The hours he commits to training our responders and responders from other jurisdictions are a testament to his skill and dedication. We thank you, Robert, for the fire you bring, and we thank your wife and family for the time they allow us to have you.

With purpose,

Chris Taylor

Fire Chief Chris Taylor

Palatka Fire Department

500 N Moody Rd.
Palatka, Florida 32177
Chris Taylor, Chief
Office/Fax: 386-329-0155
E-Mail: ctaylor@palatka-fl.gov

Mr. Sapp and SAR,

The Palatka fire Department would like to nominate Captain Keeny Reed, Captain Kenny Sugden, Engineer Marcus Wilson, Engineer Zane Willsey, Engineer Matt House, Firefighter Lauren Futch, Firefighter Ben Stevens for the Sons of the American Revolution's heroism medal. On May 12, 2025, Crews arrived at an active structure fire on North Maryland Avenue in Putnam County Florida. Crews began an initial attack at the front door while City of Palatka Firefighters arrived and began removing material to make entry on the backside of the mobile home.

Palatka crews entered through windows after removing wood and other coverings, PFD crews removed 3 victims an adult female and 2 children that were transported to the hospital, one adult victim was deceased upon discovery and one 7-year child self-rescued through a door. Although the rescued victims were transported rapidly, they later succumbed to their injuries several days later.

This event shows the dedication and courage of our fire personnel and the service they are willing to provide to our community in times of dire need. I have attached the documentation provided by Putnam County Deputy Chief Clu Wright who wrote the report as this fire was not in the city.

With purpose,

Chris Taylor

Fire Chief Chris Taylor

Putnam County Fire Rescue
Unit Citation: Outstanding performance by companies or crew
Meritorious Service Award: recogn ze bravery and superior performance

Nominees:

• FF Logan Meehan	Engine 6
• FF EMT Shawn Miller	Engine 6
• Captain Kenny Reed	Engine 1
• Captain Kenny Sugden	Engine 1
• FF Marcus Wilson	Engine 1
• FF Lauren Futch	Engine 1
• FF Zane Wisley	Engine 1
• FF Ben Stevens	Engine 1
• FF Matt House	Engine 1
• FF Conlan Trimble	Engir e 1

Incident Type: Mobile Home Fire
Location: 215 North Maryland Ave
Date of Incident: May 12, 2025
Nominating Officer: Deputy Chief Clu Wright

Narrative of Incident:

On May 12, 2025, Putnam County Fire Rescue's Engine 6, staffed by FF Logan Meehan and FF Shawn Miller, were dispatched to a reported structure fire involving a mobile home, with multiple victims reportedly trapped inside, including children.

Upon arrival, Engine 6 encountered an active structure fire from the front door with heavy smoke pushing from the rear of the mobile home. FF Logan Meehan conducted a rapid 360-degree size-up while FF Shawn Miller deployed a pre-connected hand line to the front door and prepared for an aggressive fire attack. FF Meehan identified that the rear entrance was boarded and locked, eliminating it as an access or rescue point at that door.

At the same time, Engine 1 from the Palatka Fire Department arrived on scene. Conditions at the structure rapidly deteriorated as it was confirmed by neighbors and sheriff deputies that several occupants remained inside. Heavy black smoke venting from the back of the structure indicated worsening interior conditions and limited time for a viable rescue.

Recognizing the urgency and risk, **Palatka Fire Captain Reed made entry through a middle rear window** to initiate an interior search under extreme heat and zero visibility. While conducting this search, interior fire conditions suddenly and violently intensified, rapidly transitioning to active flame above his head. With flames overtaking the room and egress becoming limited,

Captain Reed was forced to exit through the front of the structure, where **Putnam County Engine 6 personnel were actively engaged in fire suppression** and support operations.

Thanks to the coordinated suppression efforts at the front door by FF Miller and FF Meehan, **Captain Reed was able to escape the structure safely through the front entry**, narrowly avoiding being overrun by fire. Their hose line application and quick thinking created a survivable path for a fellow firefighter.

Firefighter Stevens from Palatka Fire entered through an adjacent window from Captain Reed, conducted a quick search of another room and exited with an all-clear. Then, **Firefighters Futch and Stevens** entered the structure through another rear window under extremely dangerous conditions. **Firefighter Wisley** joined them and, together, they located and extricated three victims an adult female and two children who were then transferred to EMS personnel and transported for medical care.

Amid these rescues, a miraculous survival occurred: a 7-year-old girl managed to escape the burning mobile home through a bedroom window prior to firefighter's arrival. Despite sustaining injuries during her escape. she survived what would have otherwise been a fatal environment.

Sadly, despite the heroic efforts of all firefighters involved, two adult victims inside the home succumbed to the fire.

FF Logan Meehan, FF Shawn Miller, Captain Kenny Reed, Captain Kenny Sugden, FF Marcus Wilson, FF Futch, FF Wisley, FF House. FF Trimble and FF Stevens actions were instrumental in:

- **Conducting a complete and tactical 360-size-up**, identifying key hazards including the inaccessible rear entry.
- **Deploying an initial attack line to the front of the structure**, allowing for active fire suppression at the point of entry and creating a critical egress path for Palatka Captain Reed.
- **Supporting multiple interior rescues** by maintaining water flow and protection for personnel operating inside the structure under rapidly deteriorating and life-threatening conditions.

Their **direct involvement in the rescue and removal of multiple civilian victims.**

Conclusion and Justification:

This incident demanded swift decision-making, inter-agency coordination, and courageous execution under extreme fire conditions. The actions were pivotal to the outcome of this incident.

- Their fire suppression efforts directly **enabled the escape and survival of a fellow firefighter** in imminent danger of being overtaken by fire.
- Their coordination and fire ground support helped lead to the **rescue and transport of three civilians**, including two children.

Their performance under fire, both literally and figuratively, upholds the highest standards of the fire service and reflects extraordinary dedication to duty.

For these reasons, it is with the utmost respect and pride that **FF Logan Meehan, FF Shawn Miller, Captain Kenny Reed, Captain Kenny Sugden, FF Marcus Wilson, FF Laruen Futch, FF Zane Wisley, and FF Ben Stevens** are nominated for the **Putnam County Fire Rescue Meritorious Service Award and the Unit Citation Award** for valor, professionalism, and life-saving actions under extreme conditions.

Update on Newtown Museum and Cultural Center
July 23, 2026
City of Palatka City Commission
From: City Staff

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Provide background on the renovation of the Robert H. Jenkins Jr. Memorial Gymnasium (the Jenkins Community Center, or JCC) and on the proposed Newtown Museum and Cultural Center (NMCC) at Jenkins and provide City Commission direction on the elements of the proposed Memorandum of Understanding (MOU) between the City and Newtown African American Cultural Arts Museum (NAACAM) in advance of further consideration of the MOU.

BACKGROUND

In 2021, the City of Palatka received an African American Cultural and Historical Grant from the Florida Department of State for the Robert H. Jenkins Jr. Memorial Gymnasium, referred to going forward as the Jenkins Community Center (JCC). The original grant award was $690,000, scoped for the purpose of eligible cultural and historical facility purposes in an area of cultural significance. The original grant award term was from July 1, 2021 through June 30, 2023. The term was later extended through June 30, 2023. A City match of $190,000 was added to the base grant, bringing the total funding to $880,000. As the project was further scoped out, quotes to cover the planned improvements exceeded funds available, and the City allocated an additional $307,470 (Reso. No. 2024-R-41) along with a budget transfer of $4,000 in Oct of 2023, bringing the total allocated for JCC improvements to $1,191,470.00.

Currently, the JCC improvements are nearing completion, and it is estimated that $134,730 remains from the City match on this project. The grant funded portion of the project has been closed out.

Regarding NAACAM, which is organized as a not for profit, the following references capture some of the discussions with the City about a partnership to establish a building space and operate a museum in the JCC.

- On January 9, 2025, a presentation was made to the City Commission regarding the Jenkins-Newtown visioning session which occurred on December 12, 2024.
- On March 27, 2025, Reso. 2025-R-47 (6.1) was placed on the consent agenda formally

naming the facility space in Jenkins the **Newtown Museum and Cultural Center at Jenkins**.

- On February 12, 2026, a proclamation was presented to NAACAM by Mayor Correa in celebration of Black History Month.
- On May 28, 2026, a presentation was made by Mr. Terril Hill to the City Commission regarding the MOU between the City and NAACAM to operate the museum in the JCC. The agenda item was referred back to staff.

On June 11, 2026, Reso. 2026-R-107 (6.d), the draft MOU, was pulled from the consent agenda for discussion and later tabled for discussion at the July 23rd meeting pending a full staff review and final city attorney approval.

PROJECT ANALYSIS

There are several elements in the draft proposed MOU between the City and NAACAM that require Commission direction before proceeding with finalizing discussions around the MOU. The first element is around the buildout of the space in the JCC. The estimated cost is not known at this time. The estimate is pending planning and program work to be funded and conducted by City contracted professional services. As indicated earlier in this report, approximately $124,010 remains in city match capital funds for the JCC improvement project. Authorization from the City Commission to utilize those funds for the NMCC is required, as well as any additional funding that may be required pending a final quote for the cost of the buildout.

Also addressed in the draft MOU is City coverage of fixed facility cost such as utilities, routine maintenance and custodial services for common areas. Additionally, the initial draft proposal includes an operational support contribution of $25,000 annually for the next five years. In follow up discussions with NAACAM leadership, it was communicated that the City does not budget on a multi-year basis and funding from the General Fund is appropriated annually by the City Commission and is contingent upon availability. Staff also requested an annual operating budget for the museum to see how City funds were leveraged with other resources to operate the museum.

Staff Recommendation

1. In good faith, staff recommends that the City continue with the issuance of a professional services contract that will assist in determining the cost for the NMCC buildout.
2. Based on cost of buildout and the availability of funds, develop a recommendation for consideration by the City Commission on how to proceed.
3. Hold on the commitment of operating support to the NAACAM pending a final decision around buildout cost and timing.

ATTACHMENTS

1.	47. Resolution 2025-R-47 Newtown Museum Res

2.	Resolution N0. 2024-R-41 - Newtown
3.	Newtown MOU Revised 7-17-26

RESOLUTION NO. 2025-R-47

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, NAMING THE NEWTOWN MUSEUM AND CULTURAL CENTER; PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR SCRIVENER'S ERRORS.

WHEREAS, the City of Palatka has undertaken extensive planning and visioning sessions to launch the Newtown Museum at Jenkins; and

WHEREAS, these planning sessions have included members of the community hailing from the education sector, the agricultural sector, sports, oral history, government/elected officials and historic events; and

WHEREAS, the City the Palatka City Commission deems the name "Newtown Museum and Cultural Center" to be appropriate and fitting for the museum at Jenkins.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Palatka, Florida, that

1. The City hereby names the Newtown Museum and Cultural Center at Jenkins; and

2. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which of 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 27th day of March, 2025.

CITY OF PALATKA

BY: _____
ITS MAYOR

ATTEST:

_____
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

_____
CITY ATTORNEY

RESOLUTION NO. 2024-R-41

A RESOLUTION AUTHORIZING AWARD OF ITB 2023-16, AND EXECUTION OF A CONTRACT WITH MIE, INC FOR JENKINS COMMUNITY CENTER IMPROVEMENTS BID PACKAGE #1 ROOFING AND BID PACKAGE #3 FIRE SUPPRESSION IN THE AMOUNT OF $763,089.33; AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS, on October 4, 2023 the City of Palatka received three bids for ITB 2023-16, Jenkins Community Center Improvements three of which included a total for bid package #1 Roofing;

WHEREAS, on October 4, 2023 the City of Palatka received three bids for ITB 2023-16, Jenkins Community Center Improvements one of which included a total for bid package #3 Fire Suppression; and

WHEREAS, Passero Associates LLC, the engineer of record, has recommended award to MIE, Inc., as the lowest and most responsive bidder for Jenkins Community Center Improvements in the amount of $763,089.33, per the attached worksheet, an additional amount of $307,470 is required; and

WHEREAS, the City deems it reasonable and necessary to execute a contract with MIE, Inc, for the Project and rejecting all other bids for Jenkins Community Center Improvements; and

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Palatka, Florida:

1. the Mayor and City Clerk are hereby authorized to execute and attest a Construction Agreement for an amount not to exceed $763,089.33 with MIE, Inc for Jenkins Community Center Improvements Bid Package #1 Roofing and Bid Package #3 Fire Suppression, rejecting all other bids for Bid Package #1 upon approval by DOS.

2. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which of not affect the intent of this resolution. A corrected copy shall be posted in the public record by the City Clerk.
3. That the expenditures of the FY 23-24 budget is amended as follows:

REVENUE

GL Line	Description	Last Approved	Recommended Amendments	As Amended
001-83-581-9-9900	Operating Cash Reserve	$2,575,509.40	($307,470.00)	$2,268,039.40
001-81-581-9-9150	Transfer to Better Place	$0.00	$307,470.00	$307,470.00

GL Line	Description	Last Approved	Recommended Amendments	As Amended
101-18-519-6-6473	DOS Jenkins City Match	$190,000.00	$307,470.00	$497,470.00
101-00-381-0-1200	Transfer from General Fund	$0.00	$-307,470.00	-$307,470.00

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida this 22nd day of February, 2024.

CITY OF PALATKA

BY: _____
Its Mayor

ATTEST: _____
City Clerk

APPROVED AS TO FORM AND LEGALITY:

_____
City Attorney

MEMORANDUM OF UNDERSTANDING

Between

City of Palatka and Palatka Newtown Inc.

Regarding Operation of the Newtown Museum and Cultural Arts Center

Date: October 1, 2026

This Memorandum of Understanding (this "MOU") is entered into by and between the City of Palatka, a Florida municipal corporation ("City"), and Palatka Newtown Inc., a Florida not-for-profit corporation ("Newtown," and together with City, the "Parties," and each a "Party").

1. Purpose and Scope

1.1 Purpose. The purpose of this MOU is to outline the Parties' collaboration to operate the Newtown Museum and Cultural Arts Center (the "Museum") and to provide services necessary for the day-to-day running, programming, promotion, and community engagement of the Museum.

1.2 Binding Framework; Good Faith. Except for Sections 7 (Compensation and Profit Sharing), 10 (Term and Termination), 11 (Records and Reporting), 12 (Insurance and Risk Allocation), 13 (Compliance), 14 (Intellectual Property), and 16 (General Provisions), which are intended to be binding, this MOU reflects the Parties' present intentions and collaborative framework and does not create enforceable obligations. The Parties will work in good faith to carry out the objectives stated herein.

2. **Roles and Responsibilities of Palatka Newtown Inc.**

2.1 Operations and Staffing. Newtown will provide qualified staff and volunteers to manage and conduct the Museum's day-to-day operations, including guest services, facility opening/closing procedures, exhibit floor management, and visitor relations during posted hours of operation.

2.2 Event Coordination. Newtown will plan, schedule, and coordinate Museum programs and events, including cultural, educational, and community programming, and ensure appropriate event staffing, crowd management, and post-event wrap-up.

2.3 Exhibits and Collections. Newtown will identify, secure, and arrange for exhibits, displays, and related interpretive materials, including coordinating with lenders and artists; managing installation and deinstallation; and implementing reasonable exhibit care, handling, and basic preventive conservation standards consistent with lender requirements.

2.4 Tours and Education. Newtown will facilitate tours and educational experiences, including docent-led tours, school and group visits, and public presentations, and will develop and maintain tour scripts and educational materials.

2.5 Fundraising and Promotion. Newtown will host fundraisers and other promotional events to support the Museum's mission and operations; develop donor engagement and stewardship plans; and maintain donor records in accordance with applicable law and donor privacy commitments.

2.6 Collaboration with City. Newtown will collaborate with the City's Community Affairs Department to promote community partnerships, highlight City history, and attract visitors, including joint marketing, media,

and outreach initiatives. Newtown will be responsible for all daily cleaning of the museum facilities.

2.7 Policies and Procedures. Newtown will develop, implement, and adhere to written policies and procedures for operations, visitor services, volunteers, events, and exhibit handling, and will provide copies to the City upon request.

3. Roles and Responsibilities of the City of Palatka

3.1 Facility Provision. City will provide space for the Museum, including all locker room space and the adjacent office connected to ADA ramp into the gym at the Robert H. Jenkins Gymnasium, and will make such space available for Museum operations during mutually agreed hours of operation, subject to public safety and City facility schedules.

3.2 Coordination and Support. City will coordinate with Newtown to design, create, promote, and manage the Museum facility, including participating in facility planning, branding, signage, and accessibility initiatives, and supporting co-branded marketing and public communications.

3.3 Fixed Costs. City will be responsible for fixed facility costs, including utilities, routine maintenance, and custodial services for common areas, to the extent such costs are not otherwise allocated by written agreement between the Parties.

3.4 Budgeted Support. City will budget at least $25,000 annually for Newtown's services under this MOU, excluding fixed costs such as utilities and maintenance. Notwithstanding anything herein, the City's financial obligations under this Agreement are subject to an annual appropriation by

the City Commission. In the event the funds are not appropriated, the City may terminate this Agreement without penalty upon written notice.

4. Profit Sharing and Event Revenues

4.1 Co-Sponsored Events. For co-sponsored events undertaken by mutual written agreement of the Parties, the Parties may enter into additional profit-sharing agreements specifying event budgets, revenue and cost allocations, in-kind contributions, and reconciliation procedures. Each such agreement will be in writing and signed by authorized representatives of both Parties and appended as an exhibit to this MOU.

Both parties agree to at least one major fundraising event annually to raise funds for the facility in an effort to offset costs. All net proceeds from that fundraising event will be used to offset the $25,000.00 City of Palatka annual contribution. Remaining net proceeds will be divided equally between the parties. Only the co-sponsored annual event and any other mutually agreed upon co-sponsored event can be used toward offsetting the annual $25,000.00 budget allocation from the City of Palatka to Palatka Newtown, Inc.

4.2 Donations and Fundraising Proceeds. City will receive ten percent (10%) of donations from proceeds raised by Newtown in connection with Museum fundraising activities under this MOU. For clarity, “donations from proceeds” means gross donations and contributions received by Newtown through Museum-related fundraising activities, excluding grants restricted to non-sharing uses by the grantor and excluding third-party platform processing fees.

4.3 Accounting and Remittance. Newtown will provide a quarterly statement of fundraising donations and event revenue/expense reconciliations, with reasonable supporting documentation, and will remit amounts due to City within thirty (30) days after the end of each calendar quarter.

5. Facility Use and Access

5.1 Access and Security. City will provide Newtown reasonable access to the Museum space and designated storage areas, including the locker room space at the Robert H. Jenkins Gymnasium, during agreed hours. The Parties will coordinate key/card access, alarm codes, and security protocols.

5.2 Scheduling. The Parties will coordinate facility scheduling to avoid conflicts with other City activities. In the event of necessary City closures or public safety directives, City will provide prompt notice and will work with Newtown to reschedule affected programs. New will acquire prior approval of all special events at the museum.

5.3 Alterations and Installations. No alterations, fixtures, or permanent installations may be made without City's prior written consent. Temporary exhibit installations by Newtown must comply with City facility guidelines.

6. Marketing, Branding, and Public Communications

6.1 Co-Branding. Marketing materials will reflect appropriate City and Newtown recognition. Use of City branding will comply with City guidelines; use of Newtown branding will comply with Newtown guidelines.

6.2 Media and Outreach. The Parties will coordinate press releases, social media campaigns, and public announcements. Each Party will identify a communications point of contact in Exhibit B.

7. Compensation; Budget Administration

7.1 City Support. City's annual budgeted support described in Section 3.4 will be used for the services outlined in Section 2 and any agreed scope in Exhibit A,if needed.

7.2 Invoices and Reporting. Newtown will submit quarterly invoices and activity reports, including narrative summaries of activities, attendance, programs delivered, and key performance indicators mutually agreed upon.

7.3 No Other Compensation. Except as expressly stated, no other compensation is due under this MOU unless agreed in a written amendment or exhibit.

8. Term; Renewal; Termination

8.1 Term. This MOU will commence on July 1, 2026, and continue through June 30, 2031, unless terminated earlier as provided herein.

8.2 Renewal. The Parties may renew this MOU for additional terms of 5 years by mutual written agreement at least [60] days prior to expiration.

8.3 Termination for Convenience. Either Party may terminate this MOU for convenience upon [60] days' prior written notice.

8.4 Termination for Cause. Either Party may terminate for material breach not cured within [30] days after written notice describing the breach.

8.5 Effect of Termination. Upon expiration or termination, (a) Newtown will conclude operations in an orderly manner; (b) City access to and control of the facility will continue uninterrupted; (c) Newtown will deliver final reports and remit any outstanding amounts due to City; and (d) each Party will return the other's property and confidential information.

9. Financial Management and Records

9.1 Segregation of Funds. Newtown will maintain accurate books and records for Museum-related revenues and expenses and, where practical, segregate or cost-center Museum-related funds.

9.2 Audit Rights. Upon reasonable notice, City may review relevant Newtown financial records relating to Museum operations and fundraising proceeds for the sole purpose of verifying amounts due under this MOU.

9.3 Record Retention. Each Party will retain relevant records for at least [seven (7)] years following the applicable fiscal year.

10. Insurance and Risk Allocation

10.1 Insurance. Each Party will maintain commercially reasonable insurance customary for its operations, including general liability with limits not less than $100,000.00/$300,000.00 per individual/incident and workers' compensation as required by law. Newtown will require third-party vendors and contractors to carry appropriate insurance.

10.2 Indemnification. To the extent permitted by law, each Party will be responsible for its own negligent acts or omissions and those of its officers, employees, and agents. Nothing herein shall be construed as a waiver of City's sovereign immunity or limits of liability under applicable law.

10.3 Personal Property and Exhibits. Newtown will take reasonable care of loaned or exhibited items in its custody and comply with lender agreements. City is not responsible for loss or damage to third-party loaned items unless expressly assumed in a separate written agreement.

11. Compliance; Safety; Accessibility

11.1 Legal Compliance. Each Party will comply with applicable laws, regulations, and City facility policies in connection with Museum operations and programming.

11.2 Safety. The Parties will implement reasonable safety, emergency, and incident reporting procedures, including visitor safety and staff training appropriate to the Museum environment.

11.3 Accessibility. The Parties will collaborate to promote accessibility of the Museum's programs and communications.

12. Data, Privacy, and Confidentiality

12.1 Donor and Visitor Data. Newtown will collect, store, and use donor and visitor information consistent with applicable privacy laws and stated privacy commitments. Donor lists will be treated as confidential, subject to legal disclosure obligations applicable to City.

12.2 Confidential Information. Each Party will use the other's nonpublic information solely for purposes of this MOU and protect it from unauthorized disclosure, subject to applicable public records laws.

13. Intellectual Property

13.1 Ownership. Each Party retains ownership of its pre-existing intellectual property, names, and logos. Newly created co-branded materials will be owned as agreed in writing; absent such agreement, each Party has a non-exclusive right to use for Museum-related purposes.

13.2 Permissions. Newtown is responsible for securing rights and permissions for exhibits, images, and materials it displays or distributes.

14. Independent Status; No Agency

14.1 Independent Parties. The Parties are independent entities. Nothing herein creates a partnership, joint venture, employment, or agency relationship.

14.2 No Authority to Bind. Neither Party may bind the other without express written authorization.

15. Notices

15.1 Notices. Notices under this MOU will be in writing and deemed given upon personal delivery, certified mail, or recognized courier to the addresses below, or as updated by written notice:

City of Palatka Attn: City Manager, 201 N. 2nd St, Palatka, FL 32177

Palatka Newtown Inc. Attn: Audrey Wise-Davis, 807 St. Johns Ave., Palatka, FL 32177

16. Dispute Resolution

16.1 Good-Faith Discussions. The Parties will first attempt in good faith to resolve disputes through discussions between designated representatives.

16.2 Escalation. If unresolved within [30] days, the matter may be escalated to senior leadership of both Parties for further discussion before any formal action is taken.

17. Public Records and Open Meetings

17.1 Public Records. To the extent applicable, the Parties will comply with public records laws. Newtown will provide City with records related to this

MOU as reasonably necessary for City to respond to lawful public records requests.

17.2 Open Meetings. If and to the extent applicable, meetings required by this MOU will comply with applicable open meetings requirements.

18. General Provisions

18.1 Non-Assignment. Neither Party may assign this MOU without the other Party's prior written consent, except to a successor in interest by operation of law.

18.2 Entire Agreement; Amendments. This MOU, with its exhibits, is the entire agreement regarding its subject matter and may be amended only by a writing signed by both Parties.

18.3 Severability. If any provision is held invalid, the remainder will continue in effect.

18.4 Counterparts; Electronic Signatures. This MOU may be executed in counterparts and by electronic signatures, each deemed an original and together one instrument.

18.5 Governing Law; Venue. This MOU will be governed by the laws of the State of Florida. Venue for any action arising hereunder will be in a court of competent jurisdiction located in Putnam County, Florida.

19. Points of Contact

City Project Lead: Eddie Cutwright, Community Affairs Director,

Newtown Project Lead: Audrey Wise-Davis, Chairperson

IN WITNESS WHEREOF, the Parties have executed this MOU as of the date first written above.

City of Palatka By: _____ Name: _____ Title: _____ Date: _____

City Clerk: _____

Palatka Newtown Inc. By: _____ Name: _____ Title: _____ Date: _____

Approved as to form and legality: By: _____ Name: _____ Title: _____ Date: _____

City of Palatka FY 2026 Financial Dashboard
May 2026

Overall Financial Condition: Stable

Citywide revenues exceed expenditures early in FY2026.

Fund	Budget 25 (For Reference Only)	Budget 26	Actual Exp. YTD	Actual Rev YTD
Total Citywide	**$78,295,092**	**87,531,755**	33,754,307.74	36,130,765.28
General Fund	$23,916,861	$27,300,948	12,461,603.00	13,883,106.29
Better Place Fund	$15,258,788	$19,351,008	5,414,294.00	5,445,972.13
ARPA Fund	$1,546,461	$1,283,471	11,980.74	11,980.52
Airport Fund	$5,170,276	$4,379,941	1,762,308.00	1,774,370.25
Utility Fund	$26,032,356	$27,623,291	11,217,669.00	11,276,249.93
Golf Course Fund	$174,578	$185,679	142,065.00	106,578.48
Sanitation Fund	$4,006,922	$4,135,597	2,006,920.00	2,571,793.24
Tax Increment Fund	$2,188,830	$2,814,774	737,468.00	1,060,714.44

Stable
Monitoring Closely
Undertaking Corrective Action

FY2026 General Fund Expenditure Dashboard
May 2026 (Eighth Month YTD)

Departments	Budget	Actuals	% of Budget	Indicator
City Commission	$570,804	$239,272	41.92%	
City Manager	$809,762	$327,497	40.44%	
City Clerk's Office	$167,458	$99,960	59.69%	
Finance Department	$687,768	$476,561	69.29%	
Human Resources	$461,472	$175,462	38.02%	
Facilities Maintenance	$553,538	$345,186	62.36%	
Information Technology	$408,000	$231,408	56.72%	
General Administration - City Hall	$255,795	$130,373	50.97%	
Legal Counsel	$269,564	$157,942	58.59%	
Other Government Services	$1,100,900	$704,765	64.02%	
Building & Zoning	$730,660	$336,291	46.03%	
Police Department	$5,789,491	$3,645,039	62.96%	
Code Enforcement	$331,346	$181,473	54.77%	
Fire Department	$6,490,474	$3,008,450	46.35%	
Streets	$1,957,235	$894,741	45.71%	
Cemetery	$148,960	$53,339	35.81%	
Cultural Services	$197,692	$140,991	71.32%	
Recreation	$542,634	$246,208	45.37%	
Parks	$1,630,892	$556,673	34.13%	
Price Martin Center	$58,400	$10,086	17.27%	
Water Taxis	$97,600	$54,841	56.19%	
Jenkins Gymnasium	$179,076	$109,009	60.87%	

Color Indicators: GREEN (<76%), YELLOW (76-86%) , RED (>86%)

FY2026 Fund Reserves
May 2026 (Eighth Month YTD)

Overall Outlook: Stable
Targeted improvements recommended for low reserve (buffer) funds.

Fund	Budget 26	%	Reserve	Indicator
General Fund	$27,262,698.00	20.46%	$5.6 million	
Utilities	$27,623,291.00	23.25%	$6.4 million	
Sanitation	$ 4,135,597.00	8.71%	$360K	

Stable
Monitoring Closely
Undertaking Corrective Action

Grant funds, capital funds, and tax increment funds typically don't need a reserve because they are allocated for specific projects or purposes and are spent according to predefined budgets rather than being used for ongoing operational contingencies.

Unaudited Results of Operations for the Period ending May 31, 2026

Please note that the annual budget has been divided equally into twelve periods for the purposes of this presentation. Actual cash flows may not follow this linear pattern of receipt or expenditure. Certain special revenue funds that are not part of the budget process are excluded from this report. The report also includes a comparison with the previous fiscal year's results through the same period. This feature will provide the reader with additional insight into all the fund's operations. This report represents the completion of 66% of the 2026 fiscal year.

Highlights

General Fund revenues year to date are $13,883,106 (representing 51% of the budgeted amounts for FY2026). General Fund expenditures year to date are $12,461,603 (representing 46% of the budgeted amounts for FY2026). General Fund encumbrances are $ 1,377,849.08 and are excluded from expenditures. Encumbrances are a function of the budget used to track and manage future expenditure by reserving funds for specific commitments before they are actually paid. General Fund cash and investments are $ 12.5 million. City-wide reserves are 17.9%. Palatka's reserved general fund balance is budgeted at 20.4%, exceeding best-practice guidance by 3.7%. The enterprise funds do not have a requirement but are still budgeted at 23.3%.

Airport Fund revenues year to date are $1,774,370 (representing 38% of the budgeted amounts for FY2026). Airport expenses year to date are $1,762,308 (representing 37% of the budgeted amounts for FY2026). ARPA Fund revenues/expenses year to date are $11,981. Better Place Plan Fund revenues year to date are $5,445,972 (representing 28% of the budgeted amounts for FY2026). Better Place Plan Fund expenditures year to date are $5,414,294, representing 28% of the budgeted amounts for FY2026.) The Golf Course Fund revenues year to date are $106,578 (representing 57% of the budgeted amounts for FY2026). Golf Course Fund expenses year to date are $142,065 (representing 77% of the budgeted amounts for FY2026). Sanitation Fund revenues year to date $2,571,793 (representing 62% of the budgeted amounts for FY2026). Sanitation Fund expenses year to date are $2,006,920 (representing 48% of the budgeted amounts for FY2026).

Utility Fund revenues year to date are $11,276,250 (representing 41% of the budgeted amounts for FY2026). Utility Fund expenses year to date are $11,217,669 (representing 41% of the budgeted amounts for FY2026). Tax Increment Fund (TIF) revenues year to date are $1,060,714 (representing 38% of the budgeted amounts for FY2026). TIF expenses year to date are $737,468 (representing 26% of the budgeted amounts for FY2026).

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHTH MONTH ENDED MAY 31, 2026

Eighth Month YTD 05/31/2026 Citywide Budget and Actual

Revenues	Budget	Actuals
Total Citywide	**87,531,755.00**	**36,130,765.28**

Expenditures	Budget	Actuals
Total Citywide	**$ (87,531,755)**	**$ (33,754,308)**

Net Results	Budget	Actuals
Total Citywide	**$ -**	**$ 2,376,458**

General Fund Revenues

Sources	Budget	Actuals
Property Taxes	$4,628,086	$3,766,398
Local Option Taxes	$565,503	$361,030
Utility Service Taxes	$1,501,083	$1,086,723
Communication Service Tax	$400,852	$254,326
Licenses/Permits	$120,454	$86,165
Franchise/Impact Fees	$1,231,880	$989,522
Special Assessments	$2,292,138	$2,119,379
State/Federal Grants	$662,620	$136,066
State Shared Revenues	$1,136,764	$729,442
Impact Fees	$850,000	$806,129
Charges for Service	$221,456	$262,290
Fines and Forfeits	$211,503	$81,261
Miscellaneous Revenues	$1,687,138	$687,628
Transfers In	$1,658,567	$1,135,551
Contributions/Reimbursements	$2,169,468	$1,381,196
Debt Proceeds	$2,386,671	$0
Fund Balance/Reserves - PY	$5,576,765	$0
Total Revenues	**$27,300,948**	**$13,883,106**

Airport Fund

	Budget	Actuals
REVENUES		
Federal & State Grants	$2,623,053	$757,951
Operating Revenues	$1,679,108	$784,813
Other Revenues	$31,232	$30,624
Transfers	$200,000	$133,336
Cash Balance Forward	$172,020	$67,646
Total Revenues	**$ 4,705,413**	**$ 1,774,370**
Personnel Expenses	$483,697	$276,405
Operating Expenses	$1,185,648	$608,529
Capital Outlay	$2,742,028	$823,118
Debt Service	$50,000	$0
Reimbursements	$217,037	$54,258
Transfer, Contngencies, Reservs	$27,003	$0
Total Expenditures	**$ 4,705,413**	**$ 1,762,308**
Net Results	**$0**	**$ 12,062**

ARPA Fund

	Budget	Actuals
REVENUES	$1,283,471	$11,981
Revenues		
Total Revenues	**$1,283,471**	**$11,981**
EXPENSES		
Operating Expenses	$778,885	$0
Capital Outlay	$504,586	$11,981
Fund Balance/Reserves - PY		
Total Expenses	**$1,283,471**	**$11,981**
Net Results	**$ -**	**$ (0)**

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHTH MONTH ENDED MAY 31, 2026

General Fund Expenditures

Departments	Budget	Actuals
City Commission	$570,804	$239,272
City Manager	$809,762	$327,497
City Clerk's Office	$167,458	$99,960

General Fund Expenditures Continued

Finance Department	$687,768	$476,561
Human Resources	$461,472	$175,462
Facilities Maintenance	$553,538	$345,186
Information Technology	$408,000	$231,408
General Administration - City Hall	$255,795	$130,373
Legal Counsel	$269,564	$157,942
Other Government Services	$1,100,900	$704,765
Building & Zoning	$730,660	$336,291
Police Department	$5,789,491	$3,645,039
Code Enforcement	$331,346	$181,473
Fire Department	$6,490,474	$3,008,450
Streets	$1,957,235	$894,741
Cemetery	$148,960	$53,339
Cultural Services	$197,692	$140,991
Recreation	$542,634	$246,208
Parks	$1,630,892	$556,673
Price Martin Center	$58,400	$10,086
Water Taxis	$97,600	$54,841
Jenkins Gymnasium	$179,076	$109,009
Transfers	$390,000	$336,036
Contingencies	$0	$0
Fund Balance/Reserves - PY	$3,471,427	$0
Total Expenditures	**$27,300,948**	**$12,461,603**
General Fund Net	**$0**	**$1,421,503**

Golf Course Fund

	Budget	Actuals
REVENUES		
Restaurant Lease	$58,837	$35,920
Reimbursements	$33,829	$14,147
Profit Sharing Agreement	$52,416	$29,847
Other Revenues	$597	$0
Transfers In	$40,000	$26,664
Fund Balance/Reserves - PY	$0	$0
Total Revenues	**$185,679**	**$106,578**
EXPENSES		
Maintenance Expenditures	$129,490	$136,948
Maintenance Capital Exp	$20,000	$0
Club House Operating Exp	$36,000	$4,998
Club House Capital	$0	$0
Transfers	$189	$120
Debt Service	$0	$0
Fund Balance/Reserves - PY	$0	$0
Total Expenditures	**$ 185,679**	**$ 142,065**
Net Results	**$ -**	**$ (35,487)**

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHTH MONTH ENDED MAY 31, 2026

Better Place Plan Fund

	Budget	Actuals
REVENUES		
Discretionary Infrastructure Surtax	$1,465,659	$1,016,517
State/Federal Grants	$13,479,808	$2,703,933
Transfers In	$1,681,079	$421,108
Loan Proceeds	$1,387,948	$0
Fund Balance/Reserves - PY	$1,456,514	$1,304,415
Total Revenues	**$ 19,471,008**	**$ 5,445,972**
EXPENSES		
Operating Expenses	$105,428	$0
Capital Outlay	$5,539,159	$2,296,449
Debt Service	$185,185	$81,205
Grant Matches	$13,022,669	$2,624,264
Transfers Out	$618,567	$412,376
Fund Balance/Reserves - PY	$0	$0
Total Expenses	**$ 19,471,008**	**$ 5,414,294**
Net Results	$ -	**$ 31,678**

Sanitation Fund

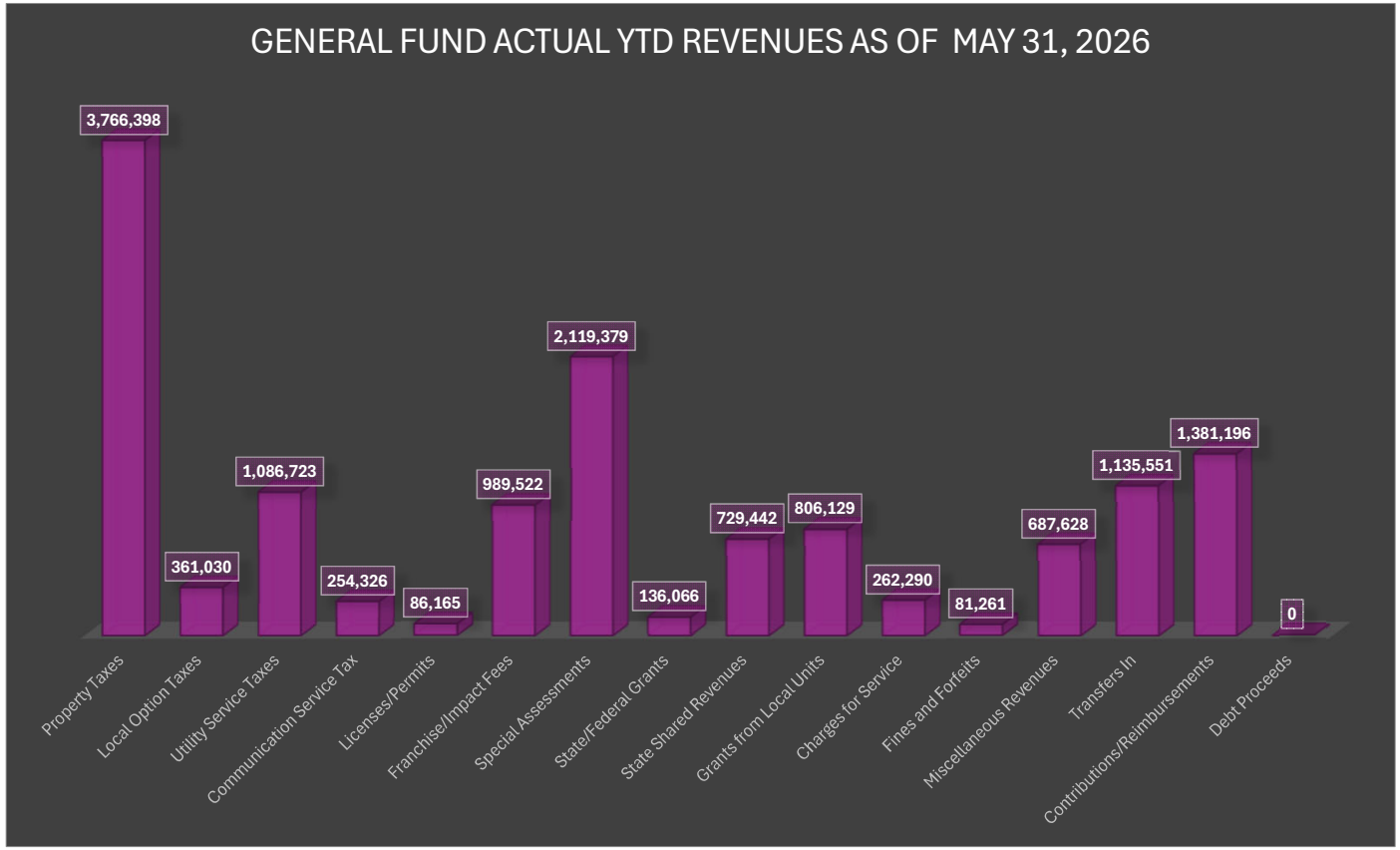
	Budget	Actuals
REVENUES		
Charges for Services	$3,624,973	$2,451,231
Contributions	$134,109	$108,721
Other Revenue	$27,732	$11,841
Debt Service	$0	$0
Fund Balance/Reserves - PY	$360,357	$0
Total Revenues	**$ 4,147,171**	**$ 2,571,793**
EXPENSES		
Garage Maintenance	$327,096	$178,209
Sanitation Department	$2,744,644	$1,503,367
Capital Outlay	$20,000	$0
Debt Service	$177,739	$77,128
Transfers Out	$372,320	$248,216
Fund Balance/Reserves - PY	$505,373	$0
Total Expenditures	**$ 4,147,171**	**$ 2,006,920**
Net Results	**$ -**	**$ 564,873**

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHTH MONTH ENDED MAY 31, 2026

Utility Fund	Budget	Actuals
REVENUES		
Federal & State Grants	$10,282,287	$3,195,236
Water & Waste/Sewer Charges	$9,393,684	$6,005,103
Other Revenues	$1,394,706	$691,227
Transfers	$130,000	$25,016
Fund Balance/Reserves - PY	$6,422,614	$1,359,668
Total Revenues	**$27,623,291**	**$11,276,250**
EXPENSES		
Water Plant	$3,198,953	$1,696,400
Sewer/Wastewater Plant	$4,971,045	$2,425,004
Water & Sewer Distribution	$11,283,019	$4,108,206
Utility Administration	$810,931	$476,582
Debt	$1,444,061	$546,543
Transfers	$3,986,615	$1,964,935
Fund Balance/Reserves - PY	$1,928,668	$0
Total Expenditures	**$ 27,623,291**	**$ 11,217,669**
Net Results	$ -	**$ 58,581**

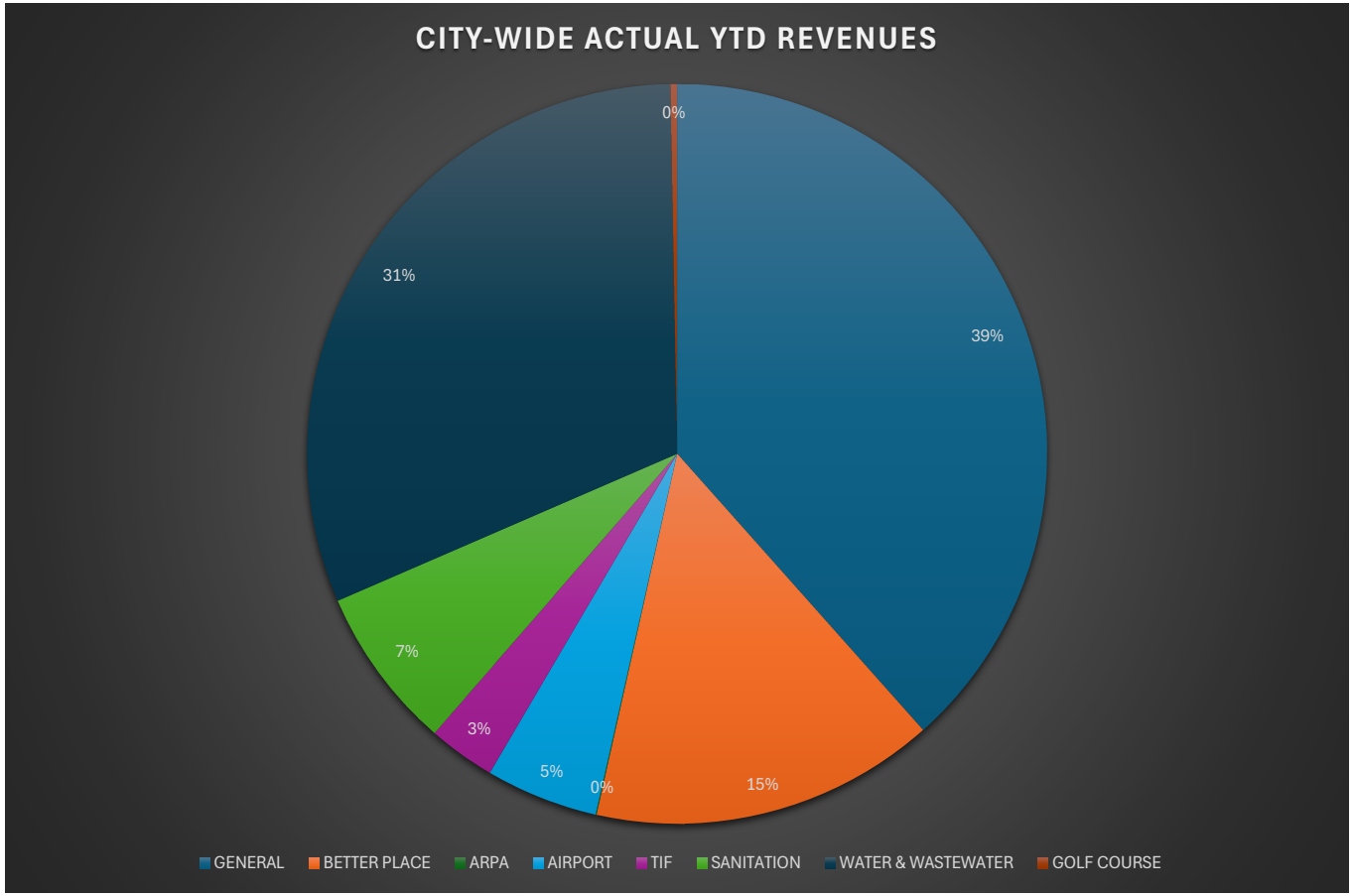
Tax Increment Fund	Budget	Actuals
REVENUES		
Property Tax	$1,115,081	$1,060,714
Other Revenues	$0	$0
Fund Balance/Reserves - PY	$1,699,693	$0
Total Revenues	**$ 2,814,774**	**$ 1,060,714**
EXPENSES		
Central Business	$713,938	$178,987
South TIF	$569,991	$266,167
North TIF	$99,971	$4,463
Transfers	$1,070,458	$22,273
Reimbursements	$360,416	$265,578
Fund Balance/Reserves - PY		
Total Expenses	**$2,814,774**	**$737,468**
Net Results	**$ -**	**$ 323,246**

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHTH MONTH ENDED MAY 31, 2026

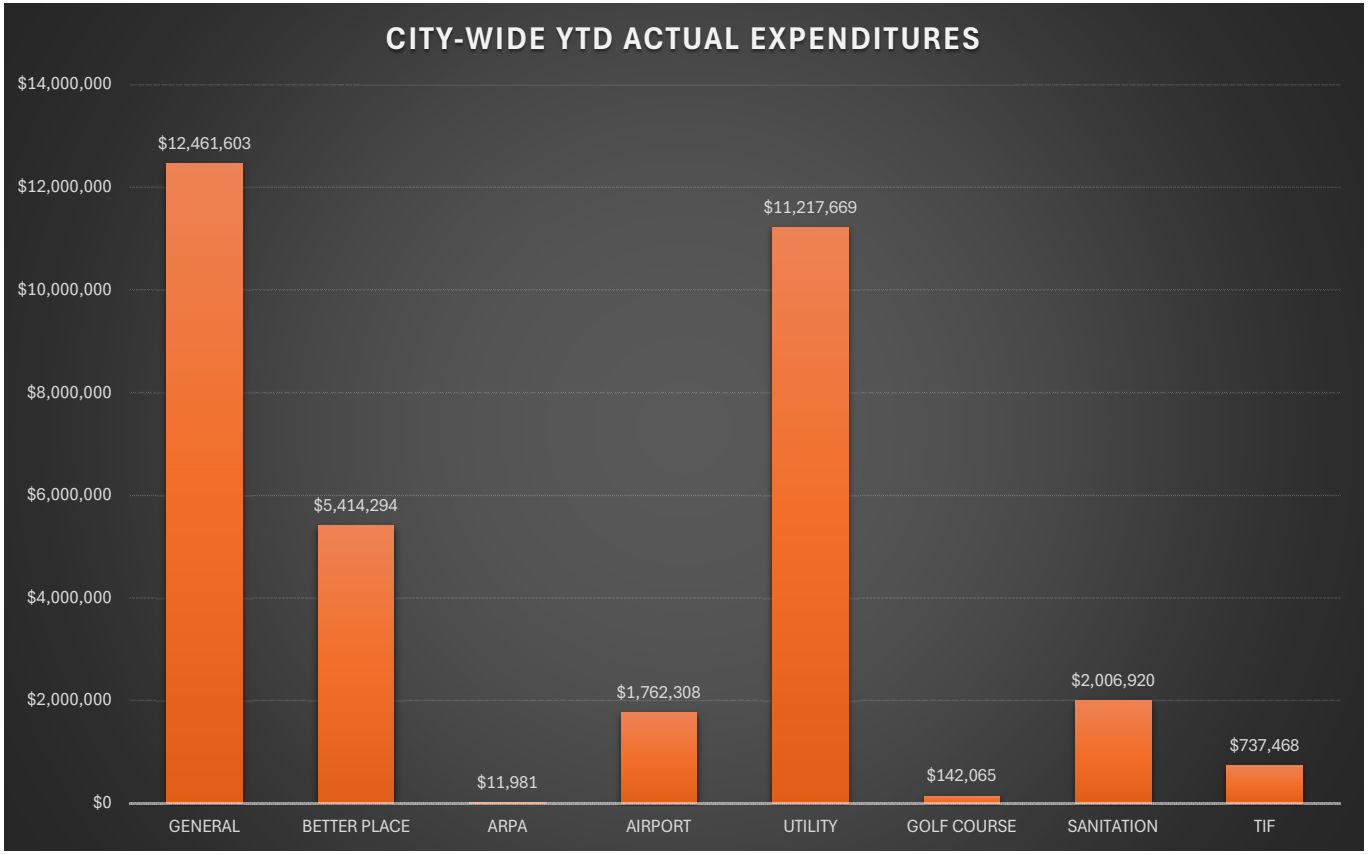


ACTUAL YTD GENERAL FUND REVENUES

Property Taxes	3,766,398
Local Option Taxes	361,030
Utility Service Taxes	1,086,723
Communication Service Tax	254,326
Licenses/Permits	86,165
Franchise/Impact Fees	989,522
Special Assessments	2,119,379
State/Federal Grants	136,066
State Shared Revenues	729,442
Grants from Local Units	806,129
Charges for Service	262,290
Fines and Forfeits	81,261
Miscellaneous Revenues	687,628
Transfers In	1,135,551
Contributions/Reimburseme	1,381,196
Debt Proceeds	0
	13,883,106



ACTUAL YTD CITY WIDE REVENUES	
$13,883,106	GENERAL
$5,445,972	BETTER PLACE
$11,981	ARPA
$1,774,370	AIRPORT
$1,060,714	TIF
$2,571,793	SANITATION
$11,276,250	WATER & WASTEWATE
$106,578	GOLF COURSE
$36,130,765	TOTAL



ACTUAL YTD CITY WIDE EXPENDITURES

$12,461,603	GENERAL
$5,414,294	BETTER PLACE
$11,981	ARPA
$1,762,308	AIRPORT
$11,217,669	UTILITY
$142,065	GOLF COURSE
$2,006,920	SANITATION
$737,468	TIF
$33,754,308	TOTAL

REVENUE RESERVES' BUDGET BALANCE

FUND DESCRIPTION	FUND NUMBER	FUND BUDGET BALANCE	RESERVE BUDGET BALANCE	PERCENTAGE
General Fund	001	$27,300,948	$5,576,765	20.4%
Airport Fund	005	$4,705,413	$172,020	3.7%
TIF Fund	030	$2,814,774	$1,699,693	60.4%
Utiltities	041	$27,623,291	$6,422,614	23.3%
Sanitation	043	$4,147,171	$360,357	8.7%
Golf Course	042	$185,679	$0	0.0%
Better Place	101	$19,471,008	$1,456,514	7.5%
ARPA	300	$1,283,471	$0	0.0%
TOTAL RESERVES - CITYWIDE		**$87,531,755**	**$15,687,963**	**0.179225962**

Best Practices for General Fund Reserves

The Government Finance Officers Association (GFOA) recently updated its best practice on unreserved general fund balances to recommend that general purpose governments maintain **at a minimum** an unrestricted general fund balance of no less than 2 months of regular general fund operating revenues or regular general fund operating expenditures. This amounts to 16.7% of either general fund operating revenues or regular general fund operating expenditures. The GFOA cautions that some governments may require much larger reserves based on their particular financial situation. Conversely, a lower level of reserves may be appropriate for governments such as states, cities and counties because they are better able to predict and plan

CONCLUSION - Patlatka's reserved general fund balance is budgeted at 20.4%, which exceeds best practice guidance by 3.7%. The enterprise funds does not have a requirement, but is still budgeted.

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2											
3	**GENERAL FUND**										
4											
5	**GENERAL FUND REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
6		**311 PROPERTY TAXES**									
7	001-00-311-0-0100	CURRENT AD VALOREM TAXES	4,562,899.00	3,741,921.30	4,615,232.00	90,516.27	3,755,329.67		859,902.33	81.37%	
8	001-00-311-0-0200	DELINQUENT AD VALOREM TAXES	12,480.00	14,955.31	12,854.00	0.00	11,068.69		1,785.31	86.11%	
9			---	---	---	---	---		---	---	
10		TOTAL	4,575,379.00	3,756,876.61	4,628,086.00	90,516.27	3,766,398.36		861,687.64	82.00%	
11											
12		**LOCAL OPTION, USE & FUEL TAXES**									
13	001-00-312-4-1000	LOCAL OPTION GAS TAX	325,945.00	189,026.06	335,723.00	27,909.59	215,464.92		120,258.08	64.18%	
14	001-00-312-4-2000	2010 LOCAL GAS TAX	223,087.00	175,195.68	229,780.00	19,106.49	145,565.00		84,215.00	63.35%	
15			---	---	---	---	---		---	---	
16		TOTAL	549,032.00	364,221.74	565,503.00	47,016.08	361,029.92		204,473.08	64.00%	
17											
18		**UTILITY SERVICES TAXES**									
19	001-00-314-1-0000	UTILITY TAX ELECTRIC	1,055,536.00	689,487.64	1,087,202.00	88,464.79	769,884.47		317,317.53	70.81%	
20	001-00-314-3-0000	UTILITY TAX WATER	291,384.00	154,731.60	300,126.00	26,103.69	210,746.84		89,379.16	70.22%	
21	001-00-314-4-0000	UTILITY TAX GAS	109,442.00	62,944.78	112,725.00	8,943.48	65,830.39		46,894.61	58.40%	
22	001-00-314-8-0000	UTILITY TAX PROPANE	1,000.00	3,736.71	1,030.00	313.56	40,261.47		-39,231.47	3908.88%	
23			---	---	---	---	---		---	---	
24		TOTAL	1,457,362.00	910,900.73	1,501,083.00	123,825.52	1,086,723.17		414,359.83	73.00%	
25											
26		**COMMUNICATION SERVICE TAXES**									
27	001-00-315-0-1000	TELE COMMUNICATION SERVICE TAX	386,723.00	268,903.72	400,852.00	28,333.87	254,325.81		146,526.19	63.45%	
28			---	---	---	---	---		---	---	
29		TOTAL	386,723.00	268,903.72	400,852.00	28,333.87	254,325.81		146,526.19	64.00%	
30											
31		**LICENSES/PERMITS**									
32	001-00-316-0-1000	OCCUPATIONAL BUSINESS TAX	46,914.00	43,586.45	48,321.00	637.50	24,366.25		23,954.75	50.43%	
33	001-00-322-0-2000	BUILDING PERMITS	20,800.00	0.00	21,424.00	0.00	150.00		21,274.00	0.70%	
34	001-00-322-0-2100	BUILDING & ZONING REVENUES	49,232.00	40,777.50	50,709.00	9,445.00	61,649.00		-10,940.00	121.57%	
35			---	---	---	---	---		---	---	
36		TOTAL	116,946.00	84,363.95	120,454.00	10,082.50	86,165.25		34,288.75	72.00%	
37											
38		**FRANCHISE FEES**									
39	001-00-323-1-0000	FRANCHISE FEES ELECTRIC	936,000.00	750,709.81	964,080.00	210,144.76	836,268.88		127,811.12	86.74%	
40	001-00-323-4-1000	FRANCHISE FEE - GAS AUTHORITY	260,000.00	143,407.31	267,800.00	19,005.59	153,253.46		114,546.54	57.23%	
41			---	---	---	---	---		---	---	
42											
43		**IMPACT FEES**									
44	001-00-324-1-1010	IMPACT FEES-POLICE	88,819.00	10,003.40	101,357.00	61,498.00	66,389.55		34,967.45	65.50%	
45	001-00-324-1-2010	IMPACT FEES-FIRE	151,861.00	18,463.20	173,297.00	105,148.00	113,588.91		59,708.09	65.55%	
46	001-00-324-3-1010	IMPACT FEES-TRANSPORTATION	185,049.00	22,551.00	211,169.00	312,534.00	391,516.81		-180,347.81	185.40%	
47	001-00-324-6-1010	IMPACT FEES-PARKS & RECREATION	319,131.00	37,707.00	364,177.00	220,966.00	234,634.00		129,543.00	64.43%	
48			---	---	---	---	---		---	---	
49		TOTAL	1,940,860.00	982,841.72	2,081,880.00	929,296.35	1,795,651.61		286,228.39	87.00%	
50											
51		**SPECIAL ASSESSMENTS**									

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
52	001-00-325-2-1000	FIRE ASSESSMENT FEES	2,048,871.00	1,929,710.47	2,292,138.00	54,440.35	2,119,378.77		172,759.23	92.46%	
53			----------	----------	----------	----------	----------		----------	----------	
54		TOTAL	2,048,871.00	1,929,710.47	2,292,138.00	54,440.35	2,119,378.77		172,759.23	93.00%	
55											
56		**OTHER PERMITS & FEES**									
57			----------	----------	----------	----------	----------		----------	----------	
58		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
59											
60		**STATE/FEDERAL GRANTS & PILOTS**									
61	001-00-331-2-2500	BULLET PROOF VEST GRT-POLICE	8,774.00	0.00	9,037.00	0.00	0.00		9,037.00	0.00%	
62	001-00-331-2-3601	COPS GRANT 2014-2015	194,624.00	29,398.41	162,187.00	0.00	0.00		162,187.00	0.00%	
63	001-00-331-2-4900	FDOT PED PIER MEMORIAL BRIDGE	0.00	0.00	6,000.00	0.00	0.00		6,000.00	0.00%	
64	001-00-331-2-5503	FDLE POLICE VEHICLES	250,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
65	001-00-331-2-5900	VOCA GRANT V13045	36,266.00	21,894.16	0.00	8,861.30	20,517.33		-20,517.33	0.00%	
66	001-00-331-2-6319	2023 JAG C 8C107 Laptop Comput	21,000.00	20,597.28	22,740.00	22,197.86	22,197.86		542.14	97.62%	
67	001-00-331-2-6321	2023 JAGC	10,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
68	001-00-331-2-6322	Fed DEM HMGP 4486-106-R wind r	287,655.00	0.00	287,656.00	0.00	54,763.13		232,892.87	19.04%	
69	001-00-331-2-6323	2024 JAG D 6N045 Street Crimes	28,681.00	0.00	0.00	0.00	0.00		0.00	0.00%	
70	001-00-333-0-1000	PAYMENTS IN LIEU OF TAX (PHA)	0.00	28,153.46	30,000.00	0.00	5,000.00		25,000.00	16.67%	
71	001-00-334-2-0102	SAFE GRANT	70,000.00	100,736.41	70,000.00	0.00	2,337.93		67,662.07	3.34%	
72	001-00-334-5-5002	DEO COMMUNITY PLANNING TECH AS	75,000.00	0.00	75,000.00	0.00	31,250.00		43,750.00	41.67%	
73	001-00-334-5-5003	DEO STRATEGIC REVITALIZATION G	40,000.00	15,000.00	0.00	0.00	0.00		0.00	0.00%	
74			----------	----------	----------	----------	----------		----------	----------	
75		TOTAL	1,022,000.00	215,779.72	662,620.00	31,059.16	136,066.25		526,553.75	21.00%	
76											
77		**STATE SHARED REVENUES**									
78	001-00-335-1-2000	STATE REVENUE SHARING	484,680.00	290,899.75	501,105.00	37,688.97	308,116.08		192,988.92	61.49%	
79	001-00-335-1-4000	MOBILE HOME LICENSE TAX	5,200.00	3,682.73	5,356.00	219.25	3,999.32		1,356.68	74.67%	
80	001-00-335-1-5000	ALCOHOLIC BEVERAGE TAX	14,560.00	18,899.83	14,997.00	0.00	17,144.51		-2,147.51	114.32%	
81	001-00-335-1-6000	SALES TAX 1/2 cent REVENUE (95	629,258.00	388,467.99	594,140.00	57,144.33	390,590.89		203,549.11	65.74%	
82	001-00-335-2-1000	FIREFIGHTERS SUPPLEMENTAL COMP	4,160.00	1,260.00	4,285.00	1,310.00	5,222.26		-937.26	121.87%	
83	001-00-335-4-9000	FUEL TAX REBATE QTRLY	10,400.00	11,253.98	16,881.00	0.00	4,368.54		12,512.46	25.88%	
84			----------	----------	----------	----------	----------		----------	----------	
85		TOTAL	1,148,258.00	714,464.28	1,136,764.00	96,362.55	729,441.60		407,322.40	65.00%	
86											
87		**GRANTS/LOCAL UNITS**									
88			----------	----------	----------	----------	----------		----------	----------	
89		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
90											
91		**SHARED REV OTHER LOCAL UNITS**									
92			----------	----------	----------	----------	----------		----------	----------	
93		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
94											
95		**CHARGES FOR SERVICES**									
96	001-00-341-0-3001	CODE ENFORCEMENT-ADMIN FEES	20,000.00	-40.00	20,600.00	0.00	250.00		20,350.00	1.21%	
97	001-00-341-0-3002	CODE ENFORCEMENT-VACANT PROPER	2,600.00	3,600.00	2,678.00	400.00	3,200.00		-522.00	119.49%	
98	001-00-341-0-9001	CODE ENFORCEMENT-MISC FEES	12,480.00	10,920.00	12,854.00	1,495.00	11,115.00		1,739.00	86.47%	
99	001-00-341-9-2000	ZONING CONVENIENCE FEE	1,040.00	1,704.00	1,071.00	102.00	942.00		129.00	87.96%	
100	001-00-342-1-1002	POLICE DEPT-ADMIN TOW FEES	11,440.00	5,769.60	11,783.00	1,350.00	8,100.00		3,683.00	68.74%	
101	001-00-342-1-1003	POLICE DEPT-INVESTIGATIVE COST	12,480.00	7,996.64	12,854.00	0.00	5,895.53		6,958.47	45.87%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
102	001-00-342-1-1004	POLICE DEPT-RECORDS REQUESTS	4,160.00	3,646.83	4,285.00	1,286.62	6,349.36		-2,064.36	148.18%	
103	001-00-342-1-1005	POLICE DEPT-ADMIN FEES	3,120.00	0.00	3,214.00	0.00	0.00		3,214.00	0.00%	
104	001-00-342-1-1006	POLICE DEPT-OFFENDER PAYMENTS	1,560.00	1,260.00	1,607.00	0.00	696.00		911.00	43.31%	
105	001-00-342-1-1007	MARSHALLS PD-OT REIMBURSEMENTS	20,800.00	15,950.05	21,424.00	0.00	19,073.61		2,350.39	89.03%	
106	001-00-342-1-1009	POLICE DEPT-MISCELLANEOUS	-	-	0.00	383.34	1,016.67		-1,016.67	0.00%	
107	001-00-342-2-1000	FIRE SERVICES	62,400.00	2,295.00	64,272.00	0.00	83,420.79		-19,148.79	129.79%	
108	001-00-342-5-1000	FIRE INSPECTION FEES	41,600.00	9,488.27	30,000.00	74,414.22	76,464.22		-46,464.22	254.88%	
109	001-00-343-8-1000	CEMETERY SERVICES	13,000.00	16,735.00	13,390.00	4,255.00	19,265.00		-5,875.00	143.88%	
110	001-00-347-2-1001	SPECIAL EVENT FEES	1,560.00	950.00	1,607.00	100.00	4,553.49		-2,946.49	283.35%	
111	001-00-347-2-2500	SPONSORSHIP-RECREATION	5,616.00	10,434.22	5,784.00	3,550.00	9,101.00		-3,317.00	157.35%	
112	001-00-347-2-3000	BOOKER/LEFTY TURNER FIELD	624.00	0.00	643.00	56.08	1,046.77		-403.77	162.79%	
113	001-00-347-3-1000	BRONSON HOUSE	520.00	0.00	0.00	0.00	0.00		0.00	0.00%	
114	001-00-347-3-1001	ST JOHNS RIVER CENTER-RENTALS-	10,400.00	0.00	0.00	0.00	0.00		0.00	0.00%	
115	001-00-347-3-1003	RENTAL-JENKINS COMM CENTER	0.00	0.00	0.00	2,264.09	10,233.56		-10,233.56	0.00%	
116	001-00-347-4-1004	Parks Dept OT reimbursement	9,880.00	3,600.00	10,176.00	0.00	1,025.00		9,151.00	10.07%	
117	001-00-347-4-1005	Cultural OT reimbursement	2,080.00	0.00	0.00	0.00	0.00		0.00	0.00%	
118	001-00-347-5-1000	PRICE MARTIN CENTER	3,120.00	4,100.00	3,214.00	0.00	429.91		2,784.09	13.38%	
119	001-00-347-2-3500	HANK BRYAN PARK RENTAL	$ -	$ -	0.00	0.00	112.16		-112.16	0.00%	
120			----------	----------	----------	----------	----------		----------	----------	
121		TOTAL	240,480.00	98,409.61	221,456.00	89,656.35	262,290.07		-40,834.07	119.00%	
122											
123		**FINES/FORFEITS**									
124	001-00-351-1-1000	COURT FINES	31,200.00	23,460.23	32,136.00	4,871.55	22,308.37		9,827.63	69.42%	
125	001-00-351-3-1000	POLICE EDUCATION	2,080.00	2,086.04	2,142.00	160.82	1,762.30		379.70	82.27%	
126	001-00-354-0-1000	CODE ENFORCEMENT-LIEN FINES	63,440.00	30,561.01	65,343.00	2,750.00	18,910.15		46,432.85	28.94%	
127	001-00-354-0-1001	CODE ENFORCEMENT - LEGAL LIEN	20,000.00	4,658.33	20,600.00	0.00	3,720.05		16,879.95	18.06%	
128	001-00-359-0-0500	EVIDENCE FUND	24,172.00	31,528.52	24,897.00	0.00	0.00		24,897.00	0.00%	
129	001-00-359-0-1100	FALSE ALARM FINES	17,160.00	5,508.95	17,675.00	862.91	6,115.05		11,559.95	34.60%	
130	001-00-359-0-2000	SPECIAL POLICE TRUST REV	0.00	30,773.10	46,160.00	0.00	25,369.60		20,790.40	54.96%	
131	001-00-359-0-3000	ABATEMENT FINES	0.00	1,700.00	2,550.00	0.00	0.00		2,550.00	0.00%	
132	001-00-359-0-4000	POLICE ORDINANCE CITATIONS	0.00	0.00	0.00	600.00	3,075.00		-3,075.00	0.00%	
133			----------	----------	----------	----------	----------		----------	----------	
134		TOTAL	158,052.00	130,276.18	211,503.00	9,245.28	81,260.52		130,242.48	39.00%	
135											
136		**MISCELLANEOUS REVENUES**									
137	001-00-361-1-1000	INTEREST EARNINGS	182,000.00	405,858.13	595,334.00	26,740.82	230,123.41		365,210.59	38.65%	
138	001-00-361-1-1001	INTEREST-MONEY MARKET	1,040.00	19,019.15	33,020.00	3,049.41	23,882.66		9,137.34	72.33%	
139	001-00-361-1-1002	INTEREST FROM GAS AUTHORITY	0.00	20,004.82	31,291.00	722.19	7,074.35		24,216.65	22.61%	
140	001-00-362-0-1000	MISC RENTS	43,680.00	4,800.00	37,615.00	1,800.00	15,650.00		21,965.00	41.61%	
141	001-00-362-0-2000	LAND RENT/LEASE	0.00	4,000.00	6,000.00	0.00	0.00		6,000.00	0.00%	
142	001-00-362-0-3000	AMTRAK RENT	2,080.00	1,530.00	2,142.00	170.00	1,360.00		782.00	63.49%	
143	001-00-362-0-5000	RENTAL OF RIVERFRONT PARK OPS	0.00	3,500.00	0.00	0.00	3,500.00		-3,500.00	0.00%	
144	001-00-362-0-5001	PBM PROFIT SHARE- DOCK RENTALS	0.00	162.49	280.00	0.00	240.00		40.00	85.71%	
145	001-00-362-0-5002	PBM PROFIT SHARE- SHIP STORE S	0.00	2,187.24	5,356.00	0.00	2,980.63		2,375.37	55.65%	
146	001-00-362-0-5003	PBM PROFIT SHARE- CONCESSION S	0.00	32.43	50.00	0.00	0.00		50.00	0.00%	
147	001-00-362-0-5004	PBM PROFIT SHARE- PBM OWNED IT	0.00	7.23	30.00	0.00	386.86		-356.86	1289.53%	
148	001-00-362-0-5005	PBM PROFIT SHARE- WATER TAXI N	0.00	0.00	0.00	0.00	762.59		-762.59	0.00%	
149	001-00-364-0-1000	CEMETERY LOTS	57,200.00	33,000.00	48,000.00	11,000.00	37,875.00		10,125.00	78.91%	
150	001-00-364-0-1010	CEMETERY LOTS RESTRICTED	11,440.00	17,250.00	24,900.00	5,500.00	18,750.00		6,150.00	75.30%	
151	001-00-364-0-4900	SURPLUS EQUIPMENT-GENERAL	23,296.00	0.00	0.00	0.00	0.00		0.00	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
152	001-00-364-0-4902	SURPLUS HAMMOCK HALL 429 KIRBY	7,833.00	0.00	0.00	0.00	0.00		0.00	0.00%	
153	001-00-366-0-1100	CONTRIBUTION - RECREATION	2,080.00	3,900.00	9,367.00	0.00	8,225.00		1,142.00	87.81%	
154	001-00-366-0-1150	Libra Philanthropies Foundatio	4,250.00	0.00	0.00	0.00	0.00		0.00	0.00%	
155	001-00-366-0-1300	RECREATION - REGISTRATION	2,080.00	4,220.00	2,142.00	2,315.00	6,235.00		-4,093.00	291.08%	
156	001-00-366-0-1400	RECREATION FIELD RENTALS	624.00	0.00	643.00	0.00	0.00		643.00	0.00%	
157	001-00-366-0-1700	WELLNESS GRANT - FL BLUE	10,000.00	0.00	10,000.00	0.00	17,383.96		-7,383.96	173.84%	
158	001-00-366-0-1701	CONTRIBUTION -Team Building Activities	0.00	0.00	1,250.00	0.00	1,250.00		0.00	100.00%	
159	001-00-366-0-2510	FIRE DECONTAMINATION GRANT	13,012.00	0.00	565,500.00	0.00	0.00		565,500.00	0.00%	
160	001-00-366-0-2550	FIRE GRANT GLOBAL - IPADS	0.00	0.00	5,000.00	0.00	5,000.00		0.00	100.00%	
161	001-00-366-0-6000	CONTRIBUTION - ANTIQUE FIRE TR	0.00	0.00	0.00	0.00	38.10		-38.10	0.00%	
162	001-00-366-0-7601	CONTRIBUTIONS - SP EVENT JONES	2,002.00	0.00	2,062.00	0.00	0.00		2,062.00	0.00%	
163	001-00-366-0-8000	CONTRIBUTION - FIREWORKS	5,200.00	0.00	5,356.00	0.00	0.00		5,356.00	0.00%	
164	001-00-366-0-8001	CONTRIBUTION - MAYOR'S RECEPTI	7,280.00	0.00	9,498.00	500.00	2,500.00		6,998.00	26.32%	
165	001-00-366-0-8002	CONTRIBUTION - SPECIAL EVENTS	520.00	0.00	536.00	0.00	0.00		536.00	0.00%	
166	001-00-366-0-8500	CONTRIBUTION - FIRE PUBLIC EDU	520.00	3,010.00	535.00	1,300.00	1,550.00		-1,015.00	289.72%	
167	001-0-366-0-8501	CONTRIBUTION - FIRE MATERIALS EQUIPMENT	0.00	0.00	30,000.00	0.00	0.00		30,000.00	0.00%	
168	001-00-369-3-1000	REFUNDS & REIMBURSEMENTS	5,200.00	296.18	5,356.00	14.40	791.62		4,564.38	14.78%	
169	001-00-369-3-2000	FEMA REIMBURSEMENT	50,000.00	31,655.37	40,000.00	0.00	14,661.72		25,338.28	36.65%	
170	001-00-369-3-3500	OPIOD SETTLEMENT TRUST FUND RE	0.00	13,838.09	0.00	0.00	13,477.07		-13,477.07	0.00%	
171	001-00-369-9-0500	MISC REVENUE	36,400.00	-213,148.32	37,492.00	84,164.20	98,856.86		-61,364.86	263.67%	
172	001-00-369-9-1000	FDOT ISLAND RIGHT OF WAY MAINT	53,721.00	12,913.75	55,333.00	0.00	26,000.00		29,333.00	46.99%	
173	001-00-369-9-1001	E-PAYABLES REVENUE SHARE	1,560.00	1,685.45	1,610.00	104.77	912.44		697.56	56.67%	
174	001-00-369-9-2000	INSURANCE CLAIMS - GENERAL	0.00	214,109.46	0.00	0.00	20,778.83		-20,778.83	0.00%	
175	001-00-369-9-3000	FDOT LIGHTING MAINTENANCE	41,661.00	0.00	42,911.00	51,139.83	51,139.83		-8,228.83	119.18%	
176	001-00-369-9-3001	FDOT TRAFFIC SIGNAL MAINTENANC	76,242.00	0.00	78,529.00	0.00	76,242.00		2,287.00	97.09%	
177			---	---	---	---	---		---	---	
178		TOTAL	640,921.00	583,831.47	1,687,138.00	188,520.62	687,627.93		999,510.07	41.00%	
179											
180		**TRANSFERS IN**									
181	001-00-381-0-1400	TRANSFER FROM UTILITY FUND-FRA	526,466.00	350,977.36	700,000.00	58,333.00	466,664.00		233,336.00	66.67%	
182	001-00-381-0-1500	TRANSFER FROM SANITATION FUND-	160,110.00	106,740.00	165,000.00	13,750.00	110,000.00		55,000.00	66.67%	
183	001-00-381-0-1800	TRANSFER PROFIT SHARING FROM GOLF	0.00	0.00	0.00	10,595.03	29,847.10		-$21,115.52	0.00%	
184	001-00-381-0-1900	TRANSFER FROM BETTER PLACE	166,122.00	33,540.00	618,567.00	51,547.00	412,376.00		206,191.00	66.67%	
185	001-00-381-0-2100	TRANSFER FROM UTILITY-STREETS	0.00	0.00	175,000.00	14,583.00	116,664.00		58,336.00	66.67%	
186			---	---	---	---	---		---	---	
187		TOTAL	852,698.00	491,257.36	1,658,567.00	148,808.03	1,135,551.10		531,747.48	69.00%	
188											
189		**REIMBURSEMENTS**									
190	001-00-382-0-1000	CONTRIB FROM UTILITIES	1,482,666.00	988,444.00	1,384,506.00	115,376.00	923,008.00		461,498.00	66.67%	
191	001-00-382-0-2000	CONTRIB FROM GOLF	191.00	127.36	189.00	16.00	128.00		61.00	67.72%	
192	001-00-382-0-3000	CONTRIB FROM SANITATION	212,474.00	141,649.36	207,320.00	17,277.00	138,216.00		69,104.00	66.67%	
193	001-00-382-0-5001	ADMIN EXP REIMB-AIRPORT GRANTS	177,268.00	118,178.64	217,037.00	0.00	54,258.00		162,779.00	25.00%	
194	001-00-382-0-6000	CONTRIB FROM TAX INCREMENT	110,604.00	73,736.00	141,098.00	11,758.00	94,064.00		47,034.00	66.67%	
195	001-00-382-0-6001	REIMBURSEMENT FROM TAX INCREME	219,318.00	16,870.62	219,318.00	18,277.00	171,521.93		47,796.07	78.21%	
196			---	---	---	---	---		---	---	
197		TOTAL	2,202,521.00	1,339,005.98	2,169,468.00	162,704.00	1,381,195.93		788,272.07	64.00%	
198											
199		**DEBT PROCEEDS**									
200	001-00-384-0-1000	LOAN PROCEEDS	1,000,000.00	0.00	2,386,671.00	0.00	0.00		2,386,671.00	0.00%	
201			---	---	---	---	---		---	---	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
202		TOTAL	1,000,000.00	0.00	2,386,671.00	0.00	0.00		2,386,671.00	0.00%	
203											
204			----------	----------	----------	----------	----------		----------	----------	
205		TOTAL OPERATING & OTHER REV	18,340,103.00	11,870,843.54	21,724,183.00	2,009,866.93	13,883,106.29		7,849,808.29	64.00%	
206			----------	----------	----------	----------	----------		----------	----------	
207											
208		**CASH BALANCE FORWARD**									
209	001-00-301-0-1000	OPERATING CASH BALANCE FORWARD	4,066,386.00	0.00	4,480,772.00	0.00	0.00		4,480,772.00	0.00%	
210	001-00-301-0-1001	EVIDENCE FUND BALANCE FORWARD	7,282.00	0.00	7,282.00	0.00	0.00		7,282.00	0.00%	
211	001-00-301-0-1002	LOT DEMOLITION/CLEANUP BALANCE	22,075.00	0.00	22,075.00	0.00	0.00		22,075.00	0.00%	
212	001-00-301-0-1003	IMPACT FEES-POLICE BALANCE FOR	27,051.00	0.00	0.00	0.00	0.00		0.00	0.00%	
213	001-00-301-0-1004	IMPACT FEES-FIRE BALANCE FORWA	48,350.00	0.00	0.00	0.00	0.00		0.00	0.00%	
214	001-00-301-0-1006	INSURANCE CONTINGENCY BALANCE	624,444.00	0.00	624,444.00	0.00	0.00		624,444.00	0.00%	
215	001-00-301-0-1009	SPECIAL CEMETERY BALANCE FORWA	118,889.00	0.00	118,889.00	0.00	0.00		118,889.00	0.00%	
216	001-00-301-0-1010	SPECIAL POLICE BALANCE FORWARD	61,271.00	0.00	61,271.00	0.00	0.00		61,271.00	0.00%	
217	001-00-301-0-1012	HAND GUN CLASSES BALANCE FORWA	7,637.00	0.00	7,637.00	0.00	0.00		7,637.00	0.00%	
218	001-00-301-0-1013	FIRE PUBLIC EDUCATION BALANCE	24,937.00	0.00	24,937.00	0.00	0.00		24,937.00	0.00%	
219	001-00-301-0-1019	RED LIGHT CAMERA BALANCE FORWA	49,988.00	0.00	49,988.00	0.00	0.00		49,988.00	0.00%	
220	001-00-301-0-1021	LANDSCAPING CODE FEE BALANCE F	61,663.00	0.00	61,663.00	0.00	0.00		61,663.00	0.00%	
221	001-00-301-0-1022	I&E EVIDENCE BALANCE FORWARD	7,523.00	0.00	7,523.00	0.00	0.00		7,523.00	0.00%	
222	001-00-301-0-1023	PARKS BANK -DONATIONS	284.00	0.00	284.00	0.00	0.00		284.00	0.00%	
223	001-00-301-0-1024	FIRE CAPITAL REPLACEMENT BALAN	110,000.00	0.00	110,000.00	0.00	0.00		110,000.00	0.00%	
224	001-00-301-0-1025	IMPACT FEES-TRANSPORTATION BAL	247,744.00	0.00	0.00	0.00	0.00		0.00	0.00%	
225	001-00-301-0-1026	IMPACT FEES-PARKS & REC BALANC	91,240.00	0.00	0.00	0.00	0.00		0.00	0.00%	
226			----------	----------	----------	----------	----------		----------	----------	
227		TOTAL	5,576,764.00	0.00	5,576,765.00	0.00	0.00		5,576,765.00	0.00%	
228			----------	----------	----------	----------	----------		----------	----------	
229	**GENERAL FUND**	**TOTAL REV, TRANFERS & CASH BAL**	**23,916,867.00**	**11,870,843.54**	**27,300,948.00**	**2,009,866.93**	**13,883,106.29**		**13,426,573.29**	**51.00%**	
230			----------	----------	----------	----------	----------		----------	----------	
231	**GENERAL FUND EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
232		**CITY COMMISSION**									
233											
234		**PERSONNEL SERVICES**									
235	001-01-511-1-1110	COMMISSIONERS SALARIES	119,711.00	74,478.16	121,316.00	8,737.62	73,126.76	0.00	48,189.24	60.28%	
236	001-01-511-1-1200	LEGISLATIVE ASST SALARIES	0.00	0.00	46,205.00	0.00	0.00	0.00	46,205.00	0.00%	
237	001-01-511-1-2100	FICA TAX EXPENSE	9,192.00	5,581.72	13,144.00	656.84	5,497.37	0.00	7,646.63	41.82%	
238	001-01-511-1-2200	RETIREMENT EXPENSE	36,889.00	22,956.85	47,423.00	2,545.27	20,948.95	3,000.44	23,473.61	44.17%	
239	001-01-511-1-2300	HEALTH AND LIFE INSURANCE	17,376.00	5,169.57	15,893.00	1,168.16	9,622.52	0.00	6,270.48	60.55%	
240			----------	----------	----------	----------	----------	----------	----------	---------	
241		TOTAL	183,168.00	108,186.30	243,981.00	13,107.89	109,195.60	3,000.44	131,784.96	45.00%	
242											
243		**OPERATING EXPENSES**									
244	001-01-511-3-3100	PROFESSIONAL SERVICES	92,646.00	64,119.06	90,000.00	562.50	44,945.93	25,000.00	20,054.07	49.94%	
245	001-01-511-3-4022	SCHOOLING/CONF-MAYOR	10,000.00	687.23	7,500.00	0.00	0.00	0.00	7,500.00	0.00%	
246	001-01-511-3-4023	SCHOOLING/CONF-Commissioner W	10,000.00	2,934.51	7,500.00	472.73	2,670.13	2,751.32	2,078.55	35.60%	
247	001-01-511-3-4024	SCHOOLING/CONF-COMM CAMPBELL	10,000.00	4,471.63	7,600.00	408.00	1,299.38	3,045.46	3,255.16	17.10%	
248	001-01-511-3-4025	SCHOOLING/CONF-COMM DAVIS	10,000.00	3,582.67	7,500.00	597.92	4,329.44	1,770.74	1,399.82	57.73%	
249	001-01-511-3-4026	SCHOOLING/CONF-COMM BOROM	10,000.00	2,809.59	7,500.00	139.36	1,812.48	2,714.67	2,972.85	24.17%	
250	001-01-511-3-4100	COMMUNICATIONS SERVICES	6,240.00	4,175.12	5,000.00	304.72	2,067.42	0.00	2,932.58	41.35%	
251	001-01-511-3-4800	ADVERTISING	14,000.00	8,037.99	16,000.00	0.00	14,141.36	693.33	1,165.31	88.38%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
252	001-01-511-3-4901	SPECIAL EVENTS & PROJECTS - Ma	11,202.00	2,600.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
253	001-01-511-3-4903	SPECIAL EVENTS & PROJECTS - Co	11,965.00	5,191.93	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
254	001-01-511-3-4904	SPECIAL EVENTS & PROJECTS - Co	8,700.00	3,000.00	3,900.00	0.00	1,000.00	0.00	2,900.00	25.64%	
255	001-01-511-3-4905	SPECIAL EVENTS & PROJECTS - Co	10,000.00	4,838.02	3,000.00	0.00	750.00	0.00	2,250.00	25.00%	
256	001-01-511-3-4906	SPECIAL EVENTS & PROJECTS - Co	13,997.00	6,266.20	3,800.00	0.00	1,290.00	0.00	2,510.00	33.95%	
257	001-01-511-3-4907	MAYOR'S RECEPTION	10,000.00	1,059.00	8,000.00	0.00	5,078.11	141.82	2,780.07	63.48%	
258	001-01-511-3-4910	NEFLC	5,000.00	205.00	5,000.00	0.00	150.00	0.00	4,850.00	3.00%	
259	001-01-511-3-4930	CITIZENS TRANSPORTATION	25,000.00	8,333.50	0.00	0.00	0.00	0.00	0.00	0.00%	
260	001-01-511-3-5100	OFFICE SUPPLIES	520.00	267.64	520.00	0.00	40.87	206.16	272.97	7.86%	
261	001-01-511-3-5260	UNIFORMS	520.00	269.15	520.00	0.00	191.00	0.00	329.00	36.73%	
262	001-01-511-3-5280	OPERATING SUPPLIES	3,213.00	1,512.15	4,513.00	242.18	1,163.73	411.82	2,937.45	25.79%	
263	001-01-511-3-5283	SBDC	8,099.00	0.00	10,000.00	0.00	2,500.00	7,500.00	0.00	25.00%	
264	001-01-511-3-5284	AWARDS/RECONGNITION	5,000.00	451.40	5,000.00	0.00	906.85	0.00	4,093.15	18.14%	
265	001-01-511-3-5286	YOUTH AMBASSADOR PROGRAM	520.00	147.00	520.00	0.00	0.00	0.00	520.00	0.00%	
266	001-01-511-3-5287	NON-PROFIT ORGANIZATION ASSIST	0.00	0.00	50,000.00	0.00	30,000.00	0.00	20,000.00	60.00%	
267	001-01-511-3-5400	MEMBR,SUBSCRIPT,DUES	5,000.00	3,055.00	5,000.00	0.00	2,636.00	300.00	2,064.00	52.72%	
268			---	---	---	---	---	---	---	---	
269		TOTAL	281,622.00	128,013.79	258,373.00	2,727.41	116,972.70	44,535.32	96,864.98	46.00%	
270											
271		**CAPITAL OUTLAY**									
272	001-01-511-6-6400	CAPITAL OUTLAY	47,980.00	16,139.38	29,500.00	0.00	13,103.64	0.00	16,396.36	44.42%	
273			---	---	---	---	---	---	---	---	
274		TOTAL	47,980.00	16,139.38	29,500.00	0.00	13,103.64	0.00	16,396.36	45.00%	
275			---	---	---	---	---	---	---	---	
276											
277		**COMMISSIONER INTERNS**									
278	001-01-512-1-1200	REGULAR SALARIES	31,960.00	96.00	36,540.00	0.00	0.00	0.00	36,540.00	0.00%	
279	001-01-512-1-2100	FICA TAX EXPENSE	2,509.00	7.34	2,410.00	0.00	0.00	0.00	2,410.00	0.00%	
280			---	---	---	---	---	---	---	---	
281		TOTAL	34,469.00	103.34	38,950.00	0.00	0.00	0.00	38,950.00	0.00%	
282		**DEPARTMENT TOTAL**	**547,239.00**	**252,442.81**	**570,804.00**	**15,835.30**	**239,271.94**	**47,535.76**	**283,996.30**	**42.00%**	
283			---	---	---	---	---	---	---	---	
284		**CITY MANAGER'S OFFICE**									
285											
286		**PERSONNEL SERVICES**									
287	001-20-512-1-1100	EXECUTIVE SALARIES	248,203.00	10,731.86	288,485.00	70,440.19	165,356.28	0.00	123,128.72	57.32%	
288	001-20-512-1-1200	REGULAR SALARIES	76,680.00	35,882.04	175,565.00	7,064.40	68,806.01	0.00	106,758.99	39.19%	
289	001-20-512-1-1400	OVERTIME	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
290	001-20-512-1-2100	FICA TAX EXPENSE	13,601.00	3,565.97	37,412.00	5,901.85	17,603.29	0.00	19,808.71	47.05%	
291	001-20-512-1-2200	RETIREMENT EXPENSE	51,448.00	10,900.69	134,978.00	11,333.80	54,481.75	0.00	80,496.25	40.36%	
292	001-20-512-1-2300	HEALTH AND LIFE INSURANCE	6,928.00	20.29	90,474.00	625.52	9,309.72	0.00	81,164.28	10.29%	
293			---	---	---	---	---	---	---	---	
294		TOTAL	396,960.00	61,100.85	726,914.00	95,365.76	315,557.05	0.00	411,356.95	44.00%	
295											
296		**OPERATING EXPENSES**									
297	001-20-512-3-3100	PROFESSIONAL SERVICES	200.00	140.00	40,000.00	562.50	575.15	0.00	39,424.85	1.44%	
298	001-20-512-3-3120	PRE-EMPLOYMENT EXPENSE	399.00	84.26	200.00	0.00	584.06	0.00	-384.06	292.03%	
299	001-20-512-3-4021	SCHOOLING/CONF-CITY MANAGER	8,500.00	3,069.19	15,000.00	2,303.82	4,723.10	2,276.71	8,000.19	31.49%	
300	001-20-512-3-4100	COMMUNICATIONS SERVICES	1,496.00	1,027.94	2,296.00	112.32	898.71	0.00	1,397.29	39.14%	
301	001-20-512-3-4200	POSTAGE AND FREIGHT	132.00	3.45	832.00	0.00	84.36	0.00	747.64	10.14%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
302	001-20-512-3-4400	RENTALS AND LEASES	486.00	397.99	0.00	0.00	0.00	0.00	0.00	0.00%	
303	001-20-512-3-4630	VEHICLE MAINTENANCE	340.00	198.36	1,040.00	0.00	175.00	0.00	865.00	16.83%	
304	001-20-512-3-4700	PRINTING AND BINDING	300.00	0.00	600.00	194.00	348.20	0.00	251.80	58.03%	
305	001-20-512-3-5000	FINES & FEES	400.00	252.58	0.00	38.52	239.94	0.00	-239.94	0.00%	
306	001-20-512-3-5100	OFFICE SUPPLIES	1,200.00	110.00	2,954.00	0.00	837.19	0.00	2,116.81	28.34%	
307	001-20-512-3-5210	GAS AND LUBRICANTS	80.00	26.46	326.00	0.00	34.69	0.00	291.31	10.64%	
308	001-20-512-3-5260	UNIFORMS	300.00	0.00	600.00	0.00	0.00	120.75	479.25	0.00%	
309	001-20-512-3-5280	OPERATING SUPPLIES	8,000.00	3,619.57	3,000.00	342.87	2,420.40	262.12	317.48	80.68%	
310	001-20-512-3-5400	MEMBR,SUBSCRIPT,DUES	1,400.00	209.99	6,000.00	119.99	1,019.05	2,471.00	2,509.95	16.98%	
311			---	---	---	---	---	---	---	---	
312		TOTAL	23,233.00	9,139.79	72,848.00	3,674.02	11,939.85	5,130.58	55,777.57	17.00%	
313											
314		**CAPITAL OUTLAY**									
315	001-20-512-6-6400	CAPITAL OUTLAY	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
316			---	---	---	---	---	---	---	---	
317		TOTAL	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
318			---	---	---	---	---	---	---	---	
319		**DEPARTMENT TOTAL**	**420,193.00**	**70,240.64**	**809,762.00**	**99,039.78**	**327,496.90**	**5,130.58**	**477,134.52**	**40.00%**	
320			---	---	---	---	---	---	---	---	
321		**CITY CLERK'S OFFICE**									
322											
323		**PERSONNEL SERVICES**									
324	001-21-512-1-1100	EXECUTIVE SALARIES	72,455.00	47,689.42	71,253.00	6,192.00	44,730.28	0.00	26,522.72	62.78%	
325	001-21-512-1-1200	REGULAR SALARIES	35,074.00	28,524.15	0.00	0.00	0.00	0.00	0.00	0.00%	
326	001-21-512-1-1400	OVERTIME	1,300.00	1,226.40	0.00	0.00	0.00	0.00	0.00	0.00%	
327	001-21-512-1-2100	FICA TAX EXPENSE	8,156.00	5,812.49	5,451.00	433.27	3,088.41	0.00	2,362.59	56.66%	
328	001-21-512-1-2200	RETIREMENT EXPENSE	30,270.00	20,708.81	19,666.00	1,708.99	12,315.64	0.00	7,350.36	62.62%	
329	001-21-512-1-2300	HEALTH AND LIFE INSURANCE	7,685.00	3,861.56	13,182.00	577.14	4,761.38	0.00	8,420.62	36.12%	
330			---	---	---	---	---	---	---	---	
331		TOTAL	154,940.00	107,822.83	109,552.00	8,911.40	64,895.71	0.00	44,656.29	59.00%	
332											
333		**OPERATING EXPENSES**									
334	001-21-512-3-3100	PROFESSIONAL SERVICES	13,271.00	13,173.96	22,300.00	0.00	16,457.67	0.00	5,842.33	73.80%	
335	001-21-512-3-3120	PRE-EMPLOYMENT EXPENSE	376.00	299.06	0.00	0.00	0.00	0.00	0.00	0.00%	
336	001-21-512-3-3400	CONTRACTUAL SERVICES	9,633.00	9,541.51	10,006.00	0.00	5,287.59	0.00	4,718.41	52.84%	
337	001-21-512-3-3499	FEES-RECORDING/FILING	100.00	36.74	0.00	0.00	0.00	0.00	0.00	0.00%	
338	001-21-512-3-4027	SCHOOLING/CONF-CITY CLERK	4,375.00	3,015.27	5,000.00	0.00	1,773.12	1,030.41	2,196.47	35.46%	
339	001-21-512-3-4100	COMMUNICATIONS SERVICES	720.00	354.43	520.00	74.88	599.14	0.00	-79.14	115.22%	
340	001-21-512-3-4200	POSTAGE AND FREIGHT	108.00	41.65	300.00	0.00	0.00	0.00	300.00	0.00%	
341	001-21-512-3-4400	RENTALS AND LEASES	3,110.00	1,896.12	2,880.00	283.27	2,252.64	518.04	109.32	78.22%	
342	001-21-512-3-4700	PRINTING AND BINDING	304.00	165.29	2,500.00	25.09	127.90	0.00	2,372.10	5.12%	
343	001-21-512-3-4810	LEGAL ADVERTISING	4,709.00	1,783.44	7,000.00	843.12	6,148.96	817.28	33.76	87.84%	
344	001-21-512-3-5000	FINES & FEES	260.00	121.14	300.00	0.00	191.50	0.00	108.50	63.83%	
345	001-21-512-3-5100	OFFICE SUPPLIES	520.00	464.38	600.00	0.00	106.75	0.00	493.25	17.79%	
346	001-21-512-3-5260	UNIFORMS	108.00	90.90	400.00	0.00	301.00	0.00	99.00	75.25%	
347	001-21-512-3-5280	OPERATING SUPPLIES	815.00	136.31	5,000.00	0.00	1,195.07	344.94	3,459.99	23.90%	
348	001-21-512-3-5400	MEMBR,SUBSCRIPT,DUES	620.00	595.50	1,100.00	0.00	623.00	456.00	21.00	56.64%	
349			---	---	---	---	---	---	---	---	
350		TOTAL	39,029.00	31,715.70	57,906.00	1,226.36	35,064.34	3,166.67	19,674.99	61.00%	
351											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
352		**CAPITAL OUTLAY**									
353			---	---	---	---	---	---	---	---	
354		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
355			---	---	---	---	---	---	---	---	
356		**DEPARTMENT TOTAL**	**193,969.00**	**139,538.53**	**167,458.00**	**10,137.76**	**99,960.05**	**3,166.67**	**64,331.28**	**60.00%**	
357			---	---	---	---	---	---	---	---	
358		**FINANCE**									
359											
360		**PERSONNEL SERVICES**									
361	001-22-513-1-1100	EXECUTIVE SALARIES	106,537.00	125,860.65	121,758.00	9,366.00	77,377.78	0.00	44,380.22	63.55%	
362	001-22-513-1-1200	REGULAR SALARIES	249,115.00	159,685.73	252,663.00	25,897.13	219,682.83	0.00	32,980.17	86.95%	
363	001-22-513-1-1400	OVERTIME	8,652.00	8,434.12	7,000.00	0.00	2,967.48	0.00	4,032.52	42.39%	
364	001-22-513-1-2100	FICA TAX EXPENSE	27,296.00	21,902.96	29,179.00	2,595.36	22,208.21	0.00	6,970.79	76.11%	
365	001-22-513-1-2200	RETIREMENT EXPENSE	108,558.00	88,216.96	105,272.00	9,732.60	81,954.29	0.00	23,317.71	77.85%	
366	001-22-513-1-2300	HEALTH AND LIFE INSURANCE	40,524.00	25,426.71	70,563.00	4,473.50	32,130.56	0.00	38,432.44	45.53%	
367			---	---	---	---	---	---	---	---	
368		TOTAL	540,682.00	429,527.13	586,435.00	52,064.59	436,321.15	0.00	150,113.85	74.00%	
369											
370		**OPERATING EXPENSES**									
371	001-22-513-3-3100	PROFESSIONAL SERVICES	300.00	297.95	19,077.00	0.00	359.76	0.00	18,717.24	1.89%	
372	001-22-513-3-3120	PRE-EMPLOYMENT EXPENSE	856.00	448.59	307.00	0.00	306.94	0.00	0.06	99.98%	
373	001-22-513-3-3200	ACCOUNTING AND AUDITING	16,817.00	10,633.12	51,125.00	14,328.58	20,244.02	7,416.31	23,464.67	39.60%	
374	001-22-513-3-4020	SCHOOLING, CONFERENCE, ETC	3,380.00	3,173.18	7,644.00	0.00	3,357.11	0.00	4,286.89	43.92%	
375	001-22-513-3-4100	COMMUNICATIONS SERVICES	524.00	297.57	655.00	37.44	299.57	0.00	355.43	45.74%	
376	001-22-513-3-4200	POSTAGE AND FREIGHT	2,180.00	1,302.17	3,825.00	17.60	1,834.22	0.00	1,990.78	47.95%	
377	001-22-513-3-4400	RENTALS AND LEASES	1,132.00	734.88	1,800.00	212.77	1,702.16	38.47	59.37	94.56%	
378	001-22-513-3-4700	PRINTING AND BINDING	2,344.00	1,363.60	1,500.00	290.32	1,829.83	0.00	-329.83	121.99%	
379	001-22-513-3-5000	FINES & FEES	4,000.00	3,808.40	5,000.00	0.00	7,611.56	0.00	-2,611.56	152.23%	
380	001-22-513-3-5100	OFFICE SUPPLIES	1,620.00	733.85	1,900.00	0.00	1,465.56	25.12	409.32	77.13%	
381	001-22-513-3-5260	UNIFORMS	20.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00%	
382	001-22-513-3-5280	OPERATING SUPPLIES	1,680.00	1,020.68	1,900.00	0.00	437.39	0.00	1,462.61	23.02%	
383	001-22-513-3-5400	MEMBR,SUBSCRIPT,DUES	320.00	100.00	1,000.00	500.00	792.00	60.00	148.00	79.20%	
384			---	---	---	---	---	---	---	---	
385		TOTAL	35,173.00	23,913.99	96,333.00	15,386.71	40,240.12	7,539.90	48,552.98	42.00%	
386											
387		**CAPITAL OUTLAY**									
388	001-22-513-6-6400	CAPITAL OUTLAY	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
389			---	---	---	---	---	---	---	---	
390		TOTAL	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
391			---	---	---	---	---	---	---	---	
392		**DEPARTMENT TOTAL**	**575,855.00**	**453,441.12**	**687,768.00**	**67,451.30**	**476,561.27**	**7,539.90**	**203,666.83**	**69.00%**	
393			---	---	---	---	---	---	---	---	
394		**HUMAN RESOURCES**									
395											
396		**PERSONNEL SERVICES**									
397	001-25-513-1-1100	EXECUTIVE SALARIES	80,773.00	51,353.58	105,000.00	7,148.48	58,127.24	0.00	46,872.76	55.36%	
398	001-25-513-1-1200	SALARY	48,025.00	29,046.40	130,494.00	4,200.00	34,758.28	0.00	95,735.72	26.64%	
399	001-25-513-1-1400	OVERTIME	800.00	405.18	600.00	0.00	0.00	0.00	600.00	0.00%	
400	001-25-513-1-2100	FICA TAX EXPENSE	9,639.00	5,983.16	18,061.00	844.37	6,909.45	0.00	11,151.55	38.26%	
401	001-25-513-1-2200	RETIREMENT EXPENSE	39,582.00	24,719.95	65,162.00	3,132.18	25,576.60	0.00	39,585.40	39.25%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
402	001-25-513-1-2300	HEALTH AND LIFE INSURANCE	17,813.00	10,153.32	43,677.00	1,154.24	9,522.48	0.00	34,154.52	21.80%	
403			----------	----------	----------	----------	----------	----------	----------	---------	
404		TOTAL	196,632.00	121,661.59	362,994.00	16,479.27	134,894.05	0.00	228,099.95	38.00%	
405											
406		**OPERATING EXPENSES**									
407	001-25-513-3-3100	PROFESSIONAL SERVICES	19,600.00	18,131.14	35,500.00	4,021.13	21,503.88	0.00	13,996.12	60.57%	
408	001-25-513-3-3120	PRE-EMPLOYMENT EXPENSE	358.00	159.53	500.00	0.00	154.26	0.00	345.74	30.85%	
409	001-25-513-3-4020	SCHOOLING, CONFERENCE, ETC	1,010.00	987.66	4,376.00	295.00	1,437.20	175.00	2,763.80	32.84%	
410	001-25-513-3-4100	COMMUNICATIONS SERVICES	987.00	621.97	563.00	135.34	885.17	0.00	-322.17	157.22%	
411	001-25-513-3-4200	POSTAGE AND FREIGHT	308.00	200.75	228.00	0.00	112.58	0.00	115.42	49.38%	
412	001-25-513-3-4400	RENTALS AND LEASES	624.00	284.40	686.00	35.50	284.00	142.00	260.00	41.40%	
413	001-25-513-3-4700	PRINTING AND BINDING	1,112.00	651.27	563.00	103.53	492.28	0.00	70.72	87.44%	
414	001-25-513-3-4800	ADVERTISING	8,300.00	7,105.88	8,500.00	0.00	642.17	0.00	7,857.83	7.55%	
415	001-25-513-3-5000	FEES & FINES	380.00	277.69	420.00	0.00	17.02	0.00	402.98	4.05%	
416	001-25-513-3-5100	OFFICE SUPPLIES	1,040.00	404.96	1,144.00	146.01	256.92	0.00	887.08	22.46%	
417	001-25-513-3-5260	UNIFORMS	104.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00%	
418	001-25-513-3-5280	OPERATING SUPPLIES	6,835.00	3,053.17	4,576.00	1,794.00	3,795.72	556.91	223.37	82.95%	
419	001-25-513-3-5288	EMPLOYEE RECOGNITION SUPPLIES	520.00	252.35	572.00	0.00	91.02	0.00	480.98	15.91%	
420	001-25-513-3-5289	STAFF DEVELOPMENT - TEAM BUILD	0.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00%	
421	001-25-513-3-5400	MEMBR,SUBSCRIPT,DUES	420.00	0.00	572.00	299.00	299.00	0.00	273.00	52.27%	
422	001-25-513-3-5401	SOFTWARE SUBSCRIPT,LICENSES	$ -	$ -	25,000.00	0.00	0.00	0.00	25,000.00	0.00%	
423	001-25-513-3-5500	WELLNESS PROGRAM	12,380.00	7,775.78	13,728.00	2,289.64	10,596.70	1,450.24	1,681.06	77.19%	
424			----------	----------	----------	----------	----------	----------	----------	---------	
425		TOTAL	53,978.00	39,906.55	98,478.00	9,119.15	40,567.92	2,324.15	55,585.93	41.00%	
426											
427		**CAPITAL OUTLAY**									
428	001-25-513-6-6400	CAPITAL OUTLAY	101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
429			----------	----------	----------	----------	----------	----------	----------	---------	
430		TOTAL	101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
431			----------	----------	----------	----------	----------	----------	----------	---------	
432		**DEPARTMENT TOTAL**	**250,711.00**	**161,568.14**	**461,472.00**	**25,598.42**	**175,461.97**	**2,324.15**	**283,685.88**	**38.00%**	
433			----------	----------	----------	----------	----------	----------	----------	---------	
434		**FACILITIES MAINTENANCE**									
435											
436		**PERSONNEL SERVICES**									
437	001-23-519-1-1100	EXECUTIVE SALARIES	142,382.00	77,312.18	134,180.00	10,414.74	96,621.06	0.00	37,558.94	72.01%	
438	001-23-519-1-1200	REGULAR SALARIES	110,177.00	66,346.17	122,031.00	9,382.44	76,986.48	0.00	45,044.52	63.09%	
439	001-23-519-1-1400	OVERTIME	11,252.00	6,280.41	7,000.00	1,004.22	8,854.43	0.00	-1,854.43	126.49%	
440	001-23-519-1-2100	FICA TAX EXPENSE	19,600.00	10,776.58	20,136.00	1,399.23	12,362.80	0.00	7,773.20	61.40%	
441	001-23-519-1-2200	RETIREMENT EXPENSE	80,657.00	45,900.32	72,646.00	5,741.18	50,210.00	0.00	22,436.00	69.12%	
442	001-23-519-1-2300	HEALTH AND LIFE INSURANCE	62,314.00	28,971.95	48,694.00	4,639.26	39,211.74	0.00	9,482.26	80.53%	
443	001-23-519-1-2500	UNEMPLOYMENT COMP	300.00	237.81	0.00	0.00	0.00	0.00	0.00	0.00%	
444			----------	----------	----------	----------	----------	----------	----------	---------	
445		TOTAL	426,682.00	235,825.42	404,687.00	32,581.07	284,246.51	0.00	120,440.49	71.00%	
446											
447		**OPERATING EXPENSES**									
448	001-23-519-3-3100	PROFESSIONAL SERVICES	1,435.00	1,422.40	8,000.00	1,868.96	2,134.40	0.00	5,865.60	26.68%	
449	001-23-519-3-3120	PRE-EMPLOYMENT EXPENSE	340.00	149.53	300.00	0.00	0.00	0.00	300.00	0.00%	
450	001-23-519-3-4020	SCHOOLING, CONFERENCE, ETC	2,700.00	2,545.00	5,000.00	0.00	548.40	0.00	4,451.60	10.97%	
451	001-23-519-3-4100	COMMUNICATIONS SERVICES	1,908.00	1,208.25	1,800.00	149.76	1,198.28	0.00	601.72	66.57%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
452	001-23-519-3-4315	WATER, SEWER, TRASH	0.00	0.00	0.00	0.00	40.55	0.00	-40.55	0.00%	
453	001-23-519-3-4400	RENTALS AND LEASES	560.00	321.04	1,600.00	228.13	509.04	160.52	930.44	31.82%	
454	001-23-519-3-4610	BUILDING MAINTENANCE	26,120.00	6,299.58	25,000.00	360.00	14,726.65	3,393.98	6,879.37	58.91%	
455	001-23-519-3-4620	EQUIPMENT MAINTENANCE	400.00	44.27	1,500.00	71.13	394.85	0.00	1,105.15	26.32%	
456	001-23-519-3-4630	VEHICLE MAINTENANCE	3,400.00	3,169.10	5,500.00	35.00	1,429.66	0.00	4,070.34	25.99%	
457	001-23-519-3-5100	OFFICE SUPPLIES	40.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
458	001-23-519-3-5210	GAS AND LUBRICANTS	4,360.00	2,868.72	4,500.00	729.30	4,479.89	0.00	20.11	99.55%	
459	001-23-519-3-5250	SMALL TOOLS	4,340.00	1,166.79	5,500.00	1,678.60	4,830.12	123.06	546.82	87.82%	
460	001-23-519-3-5260	UNIFORMS	1,780.00	1,157.21	2,500.00	164.66	1,333.30	0.00	1,166.70	53.33%	
461	001-23-519-3-5280	OPERATING SUPPLIES	7,140.00	1,925.41	3,500.00	0.00	3,482.01	6.98	11.01	99.49%	
462	001-23-519-3-5400	MEMBR,SUBSCRIPT,DUES	80.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00%	
463			---	---	---	---	---	---	---	---	
464		TOTAL	54,603.00	22,277.30	66,200.00	5,285.54	35,107.15	3,684.54	27,408.31	54.00%	
465											
466		**CAPITAL OUTLAY**									
467	001-23-519-6-6400	CAPITAL OUTLAY	45,000.00	44,999.56	25,000.00	0.00	0.00	0.00	25,000.00	0.00%	
468			---	---	---	---	---	---	---	---	
469		TOTAL	45,000.00	44,999.56	25,000.00	0.00	0.00	0.00	25,000.00	0.00%	
470											
471		**DEBT SERVICE**									
472	001-23-517-7-7101	PRINCIPAL PUBLIC WORKS BLDG	88.00	0.00	12,788.00	0.00	0.00	0.00	12,788.00	0.00%	
473	001-23-517-7-7201	INTEREST PUBLIC WORKS BLDG	23,166.00	23,066.58	21,966.00	0.00	10,567.89	0.00	11,398.11	48.11%	
474			---	---	---	---	---	---	---	---	
475		TOTAL	23,254.00	23,066.58	34,754.00	0.00	10,567.89	0.00	24,186.11	31.00%	
476											
477		**TRANSFERS ADMINISTRATIVE**									
478	001-23-519-9-9104	REIMB FLEET MAINTENANCE	18,990.00	12,660.00	22,897.00	1,908.00	15,264.00	0.00	7,633.00	66.66%	
479			---	---	---	---	---	---	---	---	
480		TOTAL	18,990.00	12,660.00	22,897.00	1,908.00	15,264.00	0.00	7,633.00	67.00%	
481			---	---	---	---	---	---	---	---	
482		**DEPARTMENT TOTAL**	**568,529.00**	**338,828.86**	**553,538.00**	**39,774.61**	**345,185.55**	**3,684.54**	**204,667.91**	**62.00%**	
483			---	---	---	---	---	---	---	---	
484		**INFORMATION TECHNOLOGY DEPT**									
485											
486		**PERSONNEL SERVICES**									
487	001-17-516-1-1100	EXECUTIVE SALARIES	1,651.00	1,650.72	0.00	0.00	0.00	0.00	0.00	0.00%	
488	001-17-516-1-2100	FICA TAX EXPENSE	126.00	126.28	0.00	0.00	0.00	0.00	0.00	0.00%	
489	001-17-516-1-2200	RETIREMENT EXPENSE	507.00	506.78	0.00	0.00	0.00	0.00	0.00	0.00%	
490			---	---	---	---	---	---	---	---	
491		TOTAL	2,284.00	2,283.78	0.00	0.00	0.00	0.00	0.00	0.00%	
492											
493		**OPERATING EXPENSES**									
494	001-17-516-3-3100	PROFESSIONAL SERVICES	166,540.00	91,797.50	195,000.00	14,777.50	106,422.50	65,945.00	22,632.50	54.58%	
495	001-17-516-3-4100	COMMUNICATIONS SERVICES	600.00	400.00	1,000.00	50.00	400.00	0.00	600.00	40.00%	
496	001-17-516-3-5241	SOFTWARE	22,025.00	4,865.40	55,000.00	0.00	12,718.74	17,940.00	24,341.26	23.12%	
497	001-17-516-3-5242	HARDWARE	37,404.00	23,896.82	24,000.00	1,906.46	9,628.57	423.38	13,948.05	40.12%	
498	001-17-516-3-5401	SOFTWARE SUBSCRIPT, LICENSES	127,382.00	73,948.36	133,000.00	17,365.60	102,238.50	46,418.50	-15,657.00	76.87%	
499			---	---	---	---	---	---	---	---	
500		TOTAL	353,951.00	194,908.08	408,000.00	34,099.56	231,408.31	130,726.88	45,864.81	57.00%	
501											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
502		**CAPITAL OUTLAY**									
503			----------	----------	----------	----------	----------	----------	----------	---------	
504		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
505											
506		**DEBT SERVICE**									
507			----------	----------	----------	----------	----------	----------	----------	---------	
508		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
509			----------	----------	----------	----------	----------	----------	----------	---------	
510		**DEPARTMENT TOTAL**	**356,235.00**	**197,191.86**	**408,000.00**	**34,099.56**	**231,408.31**	**130,726.88**	**45,864.81**	**57.00%**	
511			----------	----------	----------	----------	----------	----------	----------	---------	
512		**GENERAL ADMIN - CITY HALL**									
513											
514		**PERSONNEL**									
515			----------	----------	----------	----------	----------	----------	----------	---------	
516		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
517											
518		**OPERATING EXPENSES**									
519	001-04-513-3-3100	PROFESSIONAL SERVICES	3,000.00	588.90	44,400.00	0.00	850.00	0.00	43,550.00	1.91%	
520	001-04-513-3-4100	COMMUNICATIONS SERVICES	6,100.00	3,305.51	11,700.00	509.67	7,235.92	0.00	4,464.08	61.85%	
521	001-04-513-3-4200	POSTAGE AND FREIGHT	2,600.00	720.28	2,600.00	0.00	717.54	0.00	1,882.46	27.60%	
522	001-04-513-3-4315	WATER, SEWER, TRASH	0.00	0.00	1,300.00	107.28	583.24	0.00	716.76	44.86%	
523	001-04-513-3-4320	ELECTRICITY	9,360.00	5,396.09	11,960.00	650.95	8,511.10	0.00	3,448.90	71.16%	
524	001-04-513-3-4400	RENTALS AND LEASES	2,915.00	479.60	2,915.00	0.00	359.70	0.00	2,555.30	12.34%	
525	001-04-513-3-4610	CITY HALL BUILDING MAINTENANCE	25,000.00	20,524.25	28,000.00	232.99	14,427.10	5,197.24	8,375.66	51.53%	
526	001-04-513-3-4615	ANNEX BUILDING EXP	25,000.00	12,390.85	15,000.00	0.00	11,202.06	66.92	3,731.02	74.68%	
527	001-04-513-3-4620	EQUIPMENT MAINTENANCE	4,160.00	500.00	4,160.00	0.00	800.00	0.00	3,360.00	19.23%	
528	001-04-513-3-4700	PRINTING AND BINDING	7,340.00	4,050.55	6,000.00	371.91	2,618.94	130.00	3,251.06	43.65%	
529	001-04-513-3-5100	OFFICE SUPPLIES	5,200.00	3,254.66	6,200.00	65.92	3,537.39	1,339.52	1,323.09	57.05%	
530	001-04-513-3-5230	JANITORIAL SUPPLIES	2,560.00	543.59	4,560.00	23.65	3,293.26	304.14	962.60	72.22%	
531			----------	----------	----------	----------	----------	----------	----------	---------	
532		TOTAL	93,235.00	51,754.28	138,795.00	1,962.37	54,136.25	7,037.82	77,620.93	39.00%	
533			----------	----------	----------	----------	----------	----------	----------	---------	
534											
535		**CAPITAL OUTLAY**									
536	001-04-513-6-6445	CITY HALL BUILDING IMPROVEMENT	98,662.00	37,287.17	67,000.00	0.00	33,894.45	32,154.83	950.72	50.59%	
537	001-04-513-6-6450	ANNEX HALL BUILDING IMPROVEMEN	47,123.00	24,200.73	50,000.00	2,234.65	42,341.91	0.00	7,658.09	84.68%	
538			----------	----------	----------	----------	----------	----------	----------	---------	
539		TOTAL	145,785.00	61,487.90	117,000.00	2,234.65	76,236.36	32,154.83	8,608.81	65.00%	
540			----------	----------	----------	----------	----------	----------	----------	---------	
541		**GENERAL ADMIN - CITY HALL**									
542											
543		**LEGAL COUNSEL**									
544											
545		**PERSONNEL SERVICES**									
546	001-04-514-1-1000	EXECUTIVE SALARIES	164,085.00	104,548.99	162,785.00	12,521.60	103,411.48	0.00	59,373.52	63.53%	
547	001-04-514-1-1200	SALARIES	2,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
548	001-04-514-1-2100	FICA TAXES	12,453.00	7,811.04	12,453.00	932.42	7,700.73	0.00	4,752.27	61.84%	
549	001-04-514-1-2200	RETIREMENT-GENERAL	50,275.00	32,052.96	44,929.00	3,455.96	28,511.67	0.00	16,417.33	63.46%	
550	001-04-514-1-2300	HEALTH AND LIFE INSURANCE	9,051.00	5,076.66	8,139.00	577.12	4,761.24	0.00	3,377.76	58.50%	
551			----------	----------	----------	----------	----------	----------	----------	---------	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
552		TOTAL	238,164.00	149,489.65	228,306.00	17,487.10	144,385.12	0.00	83,920.88	63.00%	
553											
554		**OPERATING EXPENSES**									
555	001-04-514-3-3100	PROFESSIONAL SERVICES	7,660.00	2,687.34	14,160.00	0.00	6,683.34	0.00	7,476.66	47.20%	
556	001-04-514-3-3110	FL BAR INTERN EXP	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00%	
557	001-04-514-3-4020	SCHOOLING/CONF-CITY ATTORNEY	2,400.00	2,357.83	5,200.00	0.00	2,833.05	0.00	2,366.95	54.48%	
558	001-04-514-3-4200	POSTAGE & FREIGHT OUTGOING	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
559	001-04-514-3-5000	FINES & FEES	700.00	592.88	0.00	0.00	200.04	0.00	-200.04	0.00%	
560	001-04-514-3-5260	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
561	001-04-514-3-5280	OPERATING SUPPLIES	1,240.00	537.86	1,040.00	13.91	262.14	0.00	777.86	25.21%	
562	001-04-514-3-5400	Membership, subscription, dues	6,120.00	3,929.48	6,300.00	447.34	3,578.72	1,948.00	773.28	56.81%	
563			---	---	---	---	---	---	---	---	
564		TOTAL	18,124.00	10,105.39	29,700.00	461.25	13,557.29	1,948.00	14,194.71	46.00%	
565			---	---	---	---	---	---	---	---	
566											
567		**CAPITAL OUTLAY**									
568			---	---	---	---	---	---	---	---	
569		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
570			---	---	---	---	---	---	---	---	
571											
572		**DEBT SERVICE**									
573	001-04-517-7-7101	PRINCIPAL-2020 ADMIN VEHICLE T	5,727.00	5,726.77	11,454.00	0.00	0.00	0.00	11,454.00	0.00%	
574	001-04-517-7-7201	INTEREST-2020 ADMIN VEHICLE TD	53.00	52.12	104.00	0.00	0.00	0.00	104.00	0.00%	
575			---	---	---	---	---	---	---	---	
576		TOTAL	5,780.00	5,778.89	11,558.00	0.00	0.00	0.00	11,558.00	0.00%	
577			---	---	---	---	---	---	---	---	
578		**OTHER GOVERNMENT SERVICES**									
579											
580		**OPERATING EXPENSES**									
581	001-04-519-3-3100	PROFESSIONAL SERVIES	28,395.00	2,240.00	20,000.00	320.00	8,421.00	1,280.00	10,299.00	42.11%	
582	001-04-519-3-3420	FIREWORKS - SPECIAL EVENTS	50,000.00	31,000.00	52,000.00	0.00	33,000.00	19,000.00	0.00	63.46%	
583	001-04-519-3-4500	LIABILITY INSURANCE	584,830.00	412,631.98	605,000.00	0.00	416,259.27	138,753.09	49,987.64	68.80%	
584	001-04-519-3-4510	INSURANCE CLAIMS REIMBURSABLE	700.00	-12,428.50	17,500.00	0.00	1,582.29	-1,582.29	17,500.00	0.00%	
585	001-04-519-3-4810	LEGAL ADVERTISING	40.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00%	
586	001-04-519-3-4920	PROPERTY TAX	9,900.00	9,816.51	10,000.00	0.00	6,847.61	0.00	3,152.39	68.48%	
587	001-04-519-3-4930	SPECIAL EVENTS	24,000.00	24,000.00	26,400.00	0.00	0.00	0.00	26,400.00	0.00%	
588	001-04-519-3-4940	SPECIAL EVENTS - FESTIVALS	0.00	0.00	75,000.00	6,000.00	15,000.00	0.00	60,000.00	20.00%	
589	001-04-519-3-4951	BLUE CRAB EVENT	52,600.00	2,558.85	0.00	0.00	0.00	0.00	0.00	0.00%	
590			---	---	---	---	---	---	---	---	
591		TOTAL	750,465.00	469,822.84	805,900.00	6,320.00	481,110.17	157,450.80	167,339.03	60.00%	
592											
593		**CAPITAL OUTLAY**									
594	001-04-519-6-6120	LAND PURCHASE	94,182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
595			---	---	---	---	---	---	---	---	
596		TOTAL	94,182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
597											
598		**GRANTS & AIDS**									
599	001-04-519-1-2400	WORKERS COMP	254,846.00	203,578.08	285,000.00	0.00	213,654.48	71,218.16	127.36	74.97%	
600			---	---	---	---	---	---	---	---	
601		TOTAL	254,846.00	203,578.08	285,000.00	0.00	213,654.48	71,218.16	127.36	75.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
602											
603		**CAPITAL GRANTS**									
604	001-04-519-8-8210	CHAMBER OF COMMERCE	5,000.00	5,000.00	10,000.00	0.00	10,000.00	0.00	0.00	100.00%	
605	001-04-519-8-8220	DEO STRATEGIC REVITALIZATION G	40,000.00	28,750.00	0.00	0.00	0.00	0.00	0.00	0.00%	
606			---	---	---	---	---	---	---	---	
607		TOTAL	45,000.00	33,750.00	10,000.00	0.00	10,000.00	0.00	0.00	100.00%	
608			---	---	---	---	---	---	---	---	
609		DEPARTMENT	1,645,581.00	985,767.03	1,626,259.00	28,465.37	993,079.67	269,809.61	363,369.72	14.00%	
610			---	---	---	---	---	---	---	---	
611		**PLANNING & ZONING DEPARTMENT**									
612											
613		**PERSONNEL SERVICES**									
614	001-02-524-1-1100	EXECUTIVE SALARIES	106,605.00	66,727.68	110,838.00	9,025.60	69,683.48	0.00	41,154.52	62.87%	
615	001-02-524-1-1200	REGULAR SALARIES	137,639.00	80,424.88	209,230.00	16,158.96	94,666.21	0.00	114,563.79	45.25%	
616	001-02-524-1-1400	OVERTIME	1,092.00	422.60	1,200.00	0.00	0.00	0.00	1,200.00	0.00%	
617	001-02-524-1-2100	FICA TAX EXPENSE	18,768.00	11,017.00	24,577.00	1,886.85	12,244.59	0.00	12,332.41	49.82%	
618	001-02-524-1-2200	RETIREMENT EXPENSE	75,318.00	45,130.97	88,670.00	6,950.92	45,240.94	0.00	43,429.06	51.02%	
619	001-02-524-1-2300	HEALTH AND LIFE INSURANCE	40,994.00	21,048.88	59,435.00	2,464.96	20,337.37	0.00	39,097.63	34.22%	
620			---	---	---	---	---	---	---	---	
621		TOTAL	380,416.00	224,772.01	493,950.00	36,487.29	242,172.59	0.00	251,777.41	49.00%	
622											
623		**OPERATING EXPENSES**									
624	001-02-524-3-3100	PROFESSIONAL SERVICES	9,750.00	2,800.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00%	
625	001-02-524-3-3120	PRE-EMPLOYMENT EXPENSE	374.00	223.35	450.00	0.00	149.53	0.00	300.47	33.23%	
626	001-02-524-3-4020	SCHOOLING, CONFERENCE, ETC	8,156.00	3,095.76	9,500.00	373.36	4,465.52	1,918.38	3,116.10	47.01%	
627	001-02-524-3-4100	COMMUNICATIONS SERVICES	854.00	489.24	650.00	37.44	298.21	0.00	351.79	45.88%	
628	001-02-524-3-4200	POSTAGE AND FREIGHT	1,660.00	1,037.48	1,700.00	0.00	423.59	0.00	1,276.41	24.92%	
629	001-02-524-3-4310	NATURAL GAS	1,600.00	569.51	1,500.00	31.32	500.07	0.00	999.93	33.34%	
630	001-02-524-3-4330	CREDIT CARD FEES	2,020.00	1,372.01	2,000.00	119.69	972.82	0.00	1,027.18	48.64%	
631	001-02-524-3-4400	RENTALS AND LEASES	5,480.00	3,720.43	5,500.00	602.40	5,062.59	342.81	94.60	92.05%	
632	001-02-524-3-4620	EQUIPMENT MAINTENANCE	1,560.00	0.00	1,600.00	0.00	0.00	0.00	1,600.00	0.00%	
633	001-02-524-3-4630	VEHICLE MAINTENANCE	780.00	0.00	900.00	0.00	32.03	37.66	830.31	3.56%	
634	001-02-524-3-4700	PRINTING AND BINDING	1,752.00	1,292.38	2,300.00	0.00	1,270.03	0.00	1,029.97	55.22%	
635	001-02-524-3-4810	LEGAL ADVERTISING	15,060.00	9,538.86	14,000.00	1,234.40	6,772.94	6,931.44	295.62	48.38%	
636	001-02-524-3-5000	FEES & FINES	252.00	70.62	150.00	6.82	51.02	0.00	98.98	34.01%	
637	001-02-524-3-5100	OFFICE SUPPLIES	1,560.00	147.38	1,560.00	212.19	1,123.20	73.23	363.57	72.00%	
638	001-02-524-3-5210	GAS AND LUBRICANTS	780.00	434.14	800.00	118.93	444.35	0.00	355.65	55.54%	
639	001-02-524-3-5260	UNIFORMS	312.00	0.00	900.00	0.00	265.70	392.70	241.60	29.52%	
640	001-02-524-3-5280	OPERATING SUPPLIES	7,320.00	4,086.77	6,000.00	818.08	5,106.91	0.00	893.09	85.12%	
641	001-02-524-3-5400	MEMBR,SUBSCRIPT,DUES	2,288.00	410.00	12,200.00	0.00	180.00	0.00	12,020.00	1.48%	
642			---	---	---	---	---	---	---	---	
643		TOTAL	61,558.00	29,287.93	161,710.00	3,554.63	27,118.51	9,696.22	124,895.27	17.00%	
644											
645		**CAPITAL OUTLAY**									
646			---	---	---	---	---	---	---	---	
647		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
648											
649		**GRANT**									
650	001-02-524-8-6402	DEO COMMUNITY PLANNING TECH AS	75,000.00	39,420.00	75,000.00	35,750.00	67,000.00	8,000.00	0.00	89.33%	
651			---	---	---	---	---	---	---	---	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
652		TOTAL	75,000.00	39,420.00	75,000.00	35,750.00	67,000.00	8,000.00	0.00	90.00%	
653			----------	----------	----------	----------	----------	----------	----------	---------	
654		**DEPARTMENT TOTAL**	**516,974.00**	**293,479.94**	**730,660.00**	**75,791.92**	**336,291.10**	**17,696.22**	**376,672.68**	**47.00%**	
655			----------	----------	----------	----------	----------	----------	----------	---------	
656		**POLICE DEPARTMENT**									
657											
658		**PERSONNEL SERVICES**									
659	001-07-521-1-1100	EXECUTIVE SALARIES	446,847.00	284,601.30	442,533.00	36,194.80	303,131.20	0.00	139,401.80	68.50%	
660	001-07-521-1-1200	REGULAR SALARIES	1,873,889.00	1,126,523.13	1,982,075.00	152,921.41	1,291,574.16	0.00	690,500.84	65.16%	
661	001-07-521-1-1220	CLERICAL SALARIES	270,039.00	186,706.78	277,641.00	17,038.88	139,756.25	0.00	137,884.75	50.34%	
662	001-07-521-1-1221	VOCA SALARIES	0.00	0.00	46,137.00	0.00	0.00	0.00	46,137.00	0.00%	
663	001-07-521-1-1300	OTHER SALARIES & WAGES	0.00	0.00	38,850.00	0.00	0.00	0.00	38,850.00	0.00%	
664	001-07-521-1-1400	OVERTIME	235,700.00	175,747.16	200,000.00	20,591.51	152,609.72	0.00	47,390.28	76.30%	
665	001-07-521-1-2100	FICA TAX EXPENSE	209,896.00	131,960.67	224,994.00	16,712.97	138,711.93	0.00	86,282.07	61.65%	
666	001-07-521-1-2101	FICA TAX VOCA EXPENSE	0.00	0.00	3,529.00	0.00	0.00	0.00	3,529.00	0.00%	
667	001-07-521-1-2200	RETIREMENT-CLERICAL BENEFIT	82,475.00	53,608.55	100,085.00	5,110.22	41,892.98	0.00	58,192.02	41.86%	
668	001-07-521-1-2201	PENSION-POLICE BENEFIT	435,542.00	275,972.43	544,321.00	40,942.39	341,602.72	0.00	202,718.28	62.76%	
669	001-07-521-1-2500	UNEMPLOYMENT COMP	30.00	29.71	0.00	0.00	0.00	0.00	0.00	0.00%	
670	001-07-521-1-2300	HEALTH AND LIFE INSURANCE	682,855.00	372,926.66	552,639.00	42,307.37	361,739.52	0.00	190,899.48	65.46%	
671			----------	----------	----------	----------	----------	----------	----------	---------	
672		TOTAL	4,237,273.00	2,608,076.39	4,412,804.00	331,819.55	2,771,018.48	0.00	1,641,785.52	63.00%	
673											
674		**OPERATING EXPENSES**									
675	001-07-521-3-3100	PROFESSIONAL SERVICES	121,440.00	110,637.49	135,000.00	16,146.06	110,997.32	2,089.69	21,912.99	82.22%	
676	001-07-521-3-3120	PRE-EMPLOYMENT EXPENSE	4,000.00	3,270.60	6,300.00	590.00	4,053.87	177.58	2,068.55	64.35%	
677	001-07-521-3-3500	CONFIDENTIAL INFORMANTS - I&E	800.00	229.07	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00%	
678	001-07-521-3-4020	SCHOOLING, CONFERENCE, ETC	16,000.00	11,789.56	22,400.00	500.00	18,825.44	2,633.00	941.56	84.04%	
679	001-07-521-3-4100	COMMUNICATIONS SERVICES	34,220.00	20,711.47	36,520.00	3,134.76	30,823.74	0.00	5,696.26	84.40%	
680	001-07-521-3-4200	OUTGOING POSTAGE/FREIGHT	750.00	479.01	1,450.00	0.00	516.95	0.00	933.05	35.65%	
681	001-07-521-3-4320	ELECTRICITY	12,330.00	6,951.25	11,500.00	1,157.18	7,854.69	0.00	3,645.31	68.30%	
682	001-07-521-3-4330	CREDIT CARD FEES	50.00	0.00	500.00	0.00	98.52	0.00	401.48	19.70%	
683	001-07-521-3-4380	ANIMAL CONTROL	10,000.00	10,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
684	001-07-521-3-4390	K-9 CARE	4,400.00	2,877.05	6,400.00	1,548.64	4,447.52	0.00	1,952.48	69.49%	
685	001-07-521-3-4400	RENTALS AND LEASES	5,109.00	3,851.20	6,200.00	290.45	3,946.20	1,134.80	1,119.00	63.65%	
686	001-07-521-3-4500	LIABILITY, AUTO, PROPERTY INSU	2,800.00	2,731.00	0.00	0.00	2,708.00	0.00	-2,708.00	0.00%	
687	001-07-521-3-4510	INSURANCE CLAIMS REIMBURSABLE	34,500.00	33,944.50	35,000.00	0.00	5,123.52	0.00	29,876.48	14.64%	
688	001-07-521-3-4610	BUILDING MAINTENANCE	29,200.00	18,894.40	30,000.00	0.00	2,420.59	372.89	27,206.52	8.07%	
689	001-07-521-3-4620	EQUIPMENT MAINTENANCE	8,730.00	6,772.88	8,500.00	0.00	4,522.03	30.96	3,947.01	53.20%	
690	001-07-521-3-4630	VEHICLE MAINTENANCE	61,000.00	49,007.51	59,000.00	4,168.69	27,100.10	1,864.17	30,035.73	45.93%	
691	001-07-521-3-4650	RANGE MAINTENANCE	1,031.00	713.52	1,000.00	79.28	713.52	237.84	48.64	71.35%	
692	001-07-521-3-4680	STORM CLEANUP/REPAIR	1,400.00	1,318.54	0.00	0.00	0.00	0.00	0.00	0.00%	
693	001-07-521-3-4700	PRINTING AND BINDING	2,800.00	1,605.13	2,165.00	278.32	1,659.44	0.00	505.56	76.65%	
694	001-07-521-3-4950	POLICE ATHLETIC LEAGUE	15,000.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%	
695	001-07-521-3-5000	FINES & FEES	400.00	241.86	400.00	0.00	176.89	0.00	223.11	44.22%	
696	001-07-521-3-5100	OFFICE SUPPLIES	1,500.00	599.16	1,500.00	281.31	831.44	0.00	668.56	55.43%	
697	001-07-521-3-5210	GAS AND LUBRICANTS	136,600.00	82,975.56	140,000.00	15,161.41	94,856.02	0.00	45,143.98	67.75%	
698	001-07-521-3-5230	JANITORIAL SUPPLIES	2,000.00	1,237.56	2,000.00	0.00	1,362.76	91.14	546.10	68.14%	
699	001-07-521-3-5260	UNIFORMS	18,490.00	7,776.38	19,050.00	1,051.30	10,531.86	1,829.10	6,689.04	55.29%	
700	001-07-521-3-5270	PUBLIC SAFETY SCHOLARSHIP POLI	0.00	0.00	12,460.00	0.00	2,416.13	0.00	10,043.87	19.39%	
701	001-07-521-3-5280	OPERATING SUPPLIES	69,647.00	24,913.05	40,000.00	0.00	16,193.51	2,888.71	20,917.78	40.48%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
702	001-07-521-3-5281	SPECIAL POLICE TRUST EXPENSE	9,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
703	001-07-521-3-5282	EVIDENCE FUND EXPENSE	21,672.00	6,721.45	0.00	0.00	0.00	0.00	0.00	0.00%	
704	001-07-521-3-5400	MEMBR,SUBSCRIPT,DUES	1,725.00	1,335.00	1,725.00	0.00	1,560.00	0.00	165.00	90.43%	
705			---	---	---	---	---	---	---	---	
706		TOTAL	626,594.00	411,584.20	616,070.00	50,387.40	359,740.06	13,349.88	242,980.06	59.00%	
707											
708		**CAPITAL OUTLAY**									
709	001-07-521-6-6400	CAPITAL OUTLAY	119,500.00	8,426.00	346,696.00	20,060.00	252,950.17	28,759.99	64,985.84	72.96%	
710	001-07-521-6-6401	VEHICLE PURCHASES	350,285.00	106,977.24	100,000.00	0.00	100,000.00	0.00	0.00	100.00%	
711			---	---	---	---	---	---	---	---	
712		TOTAL	469,785.00	115,403.24	446,696.00	20,060.00	352,950.17	28,759.99	64,985.84	80.00%	
713											
714		**GRANTS & AIDS**									
715	001-07-521-8-8320	BULLET PROOF GRANT-50% CITY	4,388.00	682.56	4,388.00	0.00	0.00	341.28	4,046.72	0.00%	
716	001-07-521-8-8370	BULLET PROOF GRANT	4,388.00	682.56	4,388.00	0.00	0.00	341.28	4,046.72	0.00%	
717	001-07-521-8-8531	2023 JAGC	21,000.00	0.00	22,740.00	0.00	22,197.86	0.00	542.14	97.62%	
718	001-07-521-8-8532	FDLE GRANT POLICE CARS	250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	
719	001-07-521-8-8540	2024 JAG D 6N045 Street Crimes	6,275.00	5,926.00	0.00	0.00	0.00	0.00	0.00	0.00%	
720	001-07-521-8-8541	2024 JAG C 6N204	22,406.00	14,093.99	0.00	0.00	0.00	0.00	0.00	0.00%	
721			---	---	---	---	---	---	---	---	
722		TOTAL	308,457.00	271,385.11	31,516.00	0.00	22,197.86	682.56	8,635.58	71.00%	
723											
724		**DEBT SERVICE**									
725	001-07-517-7-7106	PRINCIPAL-2020 POLICE CARS TD	105,654.00	105,653.02	0.00	0.00	0.00	0.00	0.00	0.00%	
726	001-07-517-7-7107	LEASE-POLICE CARS	84,000.00	84,000.00	85,000.00	0.00	85,000.00	0.00	0.00	100.00%	
727	001-07-517-7-7108	PRINCIPAL- AMERIS LOAN #281 20	96,867.00	42,003.80	89,844.00	0.00	44,351.82	0.00	45,492.18	49.37%	
728	001-07-517-7-7109	PRINCIPAL-2025 BANK LOAN POL V	0.00	0.00	64,480.00	0.00	0.00	0.00	64,480.00	0.00%	
729	001-07-517-7-7206	INTEREST-2020 POLICE CARS TD e	962.00	961.44	0.00	0.00	0.00	0.00	0.00	0.00%	
730	001-07-517-7-7207	INTEREST-BB&T POL VEH 2021	2,448.00	1,447.82	485.00	0.00	484.51	0.00	0.49	99.90%	
731	001-07-517-7-7208	INTEREST - AMERIS LOAN #281 20	21,941.00	11,644.46	17,453.00	0.00	9,296.45	0.00	8,156.55	53.27%	
732	001-07-517-7-7209	INTEREST-2025 BANK LOAN POL VE	0.00	0.00	25,143.00	0.00	0.00	0.00	25,143.00	0.00%	
733			---	---	---	---	---	---	---	---	
734		TOTAL	311,872.00	245,710.54	282,405.00	0.00	139,132.78	0.00	143,272.22	50.00%	
735			---	---	---	---	---	---	---	---	
736		**DEPARTMENT TOTAL**	**5,953,981.00**	**3,652,159.48**	**5,789,491.00**	**402,266.95**	**3,645,039.35**	**42,792.43**	**2,101,659.22**	**63.00%**	
737			---	---	---	---	---	---	---	---	
738		**CODE ENFORCEMENT**									
739											
740		**PERSONNEL SERVICES**									
741	001-19-521-1-1200	REGULAR SALARIES	163,551.00	97,307.05	145,782.00	11,212.80	94,450.44	0.00	51,331.56	64.79%	
742	001-19-521-1-1400	OVERTIME	1,210.00	409.92	1,500.00	0.00	288.60	0.00	1,211.40	19.24%	
743	001-19-521-1-2100	FICA TAX EXPENSE	12,257.00	7,292.10	11,267.00	823.36	6,935.23	0.00	4,331.77	61.55%	
744	001-19-521-1-2200	RETIREMENT EXPENSE	48,984.00	28,489.24	40,650.00	3,094.76	26,058.33	0.00	14,591.67	64.10%	
745	001-19-521-1-2300	HEALTH AND LIFE INSURANCE	36,863.00	20,804.68	27,247.00	1,731.88	15,032.18	0.00	12,214.82	55.17%	
746			---	---	---	---	---	---	---	---	
747		TOTAL	262,865.00	154,302.99	226,446.00	16,862.80	142,764.78	0.00	83,681.22	64.00%	
748											
749		**OPERATING EXPENSES**									
750	001-19-521-3-3100	PROFESSIONAL SERVICES	12,808.00	3,000.00	17,000.00	0.00	3,933.34	3,600.00	9,466.66	23.14%	
751	001-19-521-3-3110	Professional Services Orange D	6,500.00	4,320.00	6,000.00	545.00	4,165.00	0.00	1,835.00	69.42%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
752	001-19-521-3-3120	PRE-EMPLOYMENT EXPENSE	408.00	384.06	600.00	0.00	0.00	0.00	600.00	0.00%	
753	001-19-521-3-4020	SCHOOLING, CONFERENCE, ETC.	6,800.00	1,383.56	4,000.00	615.00	930.00	1,173.16	1,896.84	23.25%	
754	001-19-521-3-4100	COMMUNICATIONS SERVICES	1,200.00	667.83	1,100.00	112.32	898.71	0.00	201.29	81.70%	
755	001-19-521-3-4200	POSTAGE AND FREIGHT	2,300.00	1,333.12	1,700.00	0.00	1,639.98	0.00	60.02	96.47%	
756	001-19-521-3-4400	RENTALS AND LEASES	240.00	94.80	1,000.00	53.50	136.45	5.75	857.80	13.65%	
757	001-19-521-3-4630	VEHICLE MAINTENANCE	580.00	80.00	2,500.00	0.00	129.05	0.00	2,370.95	5.16%	
758	001-19-521-3-4700	PRINTING AND BINDING	1,104.00	478.16	1,400.00	92.47	624.70	0.00	775.30	44.62%	
759	001-19-521-3-4810	LEGAL ADS	800.00	479.20	2,200.00	152.00	387.76	956.40	855.84	17.63%	
760	001-19-521-3-5000	FINES & FEES	162.00	0.00	100.00	0.00	58.55	0.00	41.45	58.55%	
761	001-19-521-3-5100	OFFICE SUPPLIES	316.00	157.96	500.00	0.00	219.82	0.00	280.18	43.96%	
762	001-19-521-3-5120	ABATEMENT, LOT CLEANUP, DEMO	35.00	0.00	26,000.00	0.00	212.24	150.00	25,637.76	0.82%	
763	001-19-521-3-5210	GAS AND LUBRICANTS	136.00	80.83	1,100.00	0.00	0.00	0.00	1,100.00	0.00%	
764	001-19-521-3-5230	FILINGS AND MISC LEGAL FEES	2,248.00	1,516.05	13,500.00	0.00	164.05	10.00	13,325.95	1.22%	
765	001-19-521-3-5260	UNIFORMS	200.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00%	
766	001-19-521-3-5280	OPERATING SUPPLIES	620.00	0.00	600.00	0.00	234.44	0.00	365.56	39.07%	
767			---	---	---	---	---	---	---	---	
768		TOTAL	36,457.00	13,975.57	79,900.00	1,570.29	13,734.09	5,895.31	60,270.60	18.00%	
769											
770		**CAPITAL OUTLAY**									
771	001-19-521-6-6450	CAPITAL IMPROVEMENT	0.00	0.00	25,000.00	0.00	24,974.37	0.00	25.63	99.90%	
772			---	---	---	---	---	---	---	---	
773		TOTAL	0.00	0.00	25,000.00	0.00	24,974.37	0.00	25.63	100.00%	
774			---	---	---	---	---	---	---	---	
775		**DEPARTMENT TOTAL**	**299,322.00**	**168,278.56**	**331,346.00**	**18,433.09**	**181,473.24**	**5,895.31**	**143,977.45**	**55.00%**	
776			---	---	---	---	---	---	---	---	
777		**FIRE DEPARTMENT**									
778											
779		**PERSONNEL SERVICES**									
780	001-08-522-1-1100	EXECUTIVE SALARIES	317,252.00	139,011.82	226,863.00	18,861.20	151,019.76	0.00	75,843.24	66.57%	
781	001-08-522-1-1200	REGULAR SALARIES	1,552,664.00	962,774.85	2,092,436.00	127,213.17	1,162,944.37	0.00	929,491.63	55.58%	
782	001-08-522-1-1220	CLERICAL SALARIES	76,575.00	39,231.01	81,900.00	6,300.80	51,458.30	0.00	30,441.70	62.83%	
783	001-08-522-1-1300	OTHER SALARIES & WAGES	300.00	288.00	0.00	0.00	0.00	0.00	0.00	0.00%	
784	001-08-522-1-1400	OVERTIME	150,000.00	100,072.03	150,000.00	15,558.17	79,150.04	0.00	70,849.96	52.77%	
785	001-08-522-1-2100	FICA TAX EXPENSE	144,220.00	91,399.60	195,167.00	12,177.53	104,886.63	0.00	90,280.37	53.74%	
786	001-08-522-1-2200	CLERICAL RETIREMENT	23,509.00	12,088.70	22,604.00	1,739.02	14,150.37	0.00	8,453.63	62.60%	
787	001-08-522-1-2201	FIRE PENSION	599,681.00	381,330.77	757,303.00	52,362.19	456,300.27	0.00	301,002.73	60.25%	
788	001-08-522-1-2300	HEALTH AND LIFE INSURANCE	412,882.00	232,260.52	508,078.00	27,497.72	230,968.87	0.00	277,109.13	45.46%	
789			---	---	---	---	---	---	---	---	
790		TOTAL	3,277,083.00	1,958,457.30	4,034,351.00	261,709.80	2,250,878.61	0.00	1,783,472.39	56.00%	
791											
792		**OPERATING EXPENSES**									
793	001-08-522-3-3100	PROFESSIONAL SERVICES	30,000.00	1,202.00	30,000.00	675.00	825.00	0.00	29,175.00	2.75%	
794	001-08-522-3-3120	PRE-EMPLOYMENT EXPENSE	20,200.00	204.05	10,000.00	0.00	1,898.00	0.00	8,102.00	18.98%	
795	001-08-522-3-3410	CONTRACTUAL SERVICES	16,500.00	8,042.46	16,500.00	0.00	15,649.85	0.00	850.15	94.85%	
796	001-08-522-3-4020	SCHOOLING, CONFERENCE, ETC	25,000.00	10,437.71	26,370.00	1,550.18	25,575.43	569.20	225.37	96.99%	
797	001-08-522-3-4100	COMMUNICATION SERVICES	15,000.00	7,550.48	15,000.00	948.55	8,275.87	0.00	6,724.13	55.17%	
798	001-08-522-3-4200	POSTAGE AND FREIGHT	500.00	126.50	200.00	0.00	0.00	150.00	50.00	0.00%	
799	001-08-522-3-4310	NATURAL GAS	2,800.00	1,819.79	2,800.00	105.04	2,465.53	0.00	334.47	88.05%	
800	001-08-522-3-4320	ELECTRICITY	18,000.00	8,888.86	15,000.00	1,440.68	10,220.82	0.00	4,779.18	68.14%	
801	001-08-522-3-4330	CREDIT CARD FEES	100.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
802	001-08-522-3-4400	RENTALS AND LEASES	2,500.00	1,161.88	2,500.00	91.81	1,502.48	367.24	630.28	60.10%	
803	001-08-522-3-4500	LIABILITY INSURANCE	2,800.00	2,731.00	10,865.00	0.00	8,825.99	2,039.33	-0.32	81.23%	
804	001-08-522-3-4510	INSURANCE CLAIMS REIMBURSABLE	112,600.00	93,957.54	100,000.00	0.00	0.00	0.00	100,000.00	0.00%	
805	001-08-522-3-4610	BUILDING MAINTENANCE	30,000.00	16,056.23	30,000.00	383.57	25,313.29	1,066.55	3,620.16	84.38%	
806	001-08-522-3-4620	EQUIPMENT MAINTENANCE	22,590.00	10,734.12	18,229.00	1,141.07	16,739.43	0.00	1,489.57	91.83%	
807	001-08-522-3-4630	VEHICLE MAINTENANCE	86,839.00	65,486.95	112,554.00	10,530.50	81,408.40	300.00	30,845.60	72.33%	
808	001-08-522-3-4640	RADIO MAINTENANCE	2,300.00	1,979.00	136.00	0.00	136.40	0.00	-0.40	100.29%	
809	001-08-522-3-4680	STORM CLEANUP/REPAIR	1,000.00	652.54	200.00	0.00	0.00	0.00	200.00	0.00%	
810	001-08-522-3-4700	PRINTING AND BINDING	1,265.00	465.72	550.00	75.52	648.13	0.00	-98.13	117.84%	
811	001-08-522-3-5000	FINES & FEES	564.00	294.64	600.00	0.00	576.04	0.00	23.96	96.01%	
812	001-08-522-3-5100	OFFICE SUPPLIES	3,000.00	2,368.44	2,000.00	0.00	933.78	370.97	695.25	46.69%	
813	001-08-522-3-5140	FIRE CODE ENFORCEMENT	8,000.00	4,955.62	11,000.00	0.00	679.29	30.50	10,290.21	6.18%	
814	001-08-522-3-5210	GAS AND LUBRICANTS	33,100.00	20,704.47	41,900.00	4,735.16	24,344.26	0.00	17,555.74	58.10%	
815	001-08-522-3-5230	JANITORIAL SUPPLIES	3,861.00	1,982.96	3,027.00	2,528.44	2,528.44	0.00	498.56	83.53%	
816	001-08-522-3-5250	SMALL TOOLS	8,500.00	7,153.37	15,700.00	119.25	6,565.63	6,968.77	2,165.60	41.82%	
817	001-08-522-3-5260	UNIFORMS	54,400.00	23,622.08	59,300.00	3,395.70	42,125.00	5,914.16	11,260.84	71.04%	
818	001-08-522-3-5270	PUBLIC SAFETY SCHOLARSHIP FIRE	4,084.00	4,083.99	2,500.00	0.00	0.00	0.00	2,500.00	0.00%	
819	001-08-522-3-5280	OPERATING SUPPLIES	34,536.00	23,301.20	27,721.00	0.00	25,662.63	2,057.58	0.79	92.57%	
820	001-08-522-3-5282	USAR	0.00	0.00	14,600.00	0.00	6,145.15	8,302.90	151.95	98.96%	
821	001-08-522-3-5283	HAZARDOUS MATERIALS	0.00	0.00	17,700.00	0.00	8,147.19	9,440.46	112.35	99.37%	
822	001-08-522-3-5284	SCBA MAINTENANCE	0.00	0.00	3,500.00	0.00	123.24	0.00	3,376.76	3.52%	
823	001-08-522-3-5290	FIRE PUB ED EXPENSE	3,000.00	2,280.21	4,100.00	2,678.26	4,073.26	0.00	26.74	99.35%	
824	001-08-522-3-5400	MEMBR, SUBSCRIPT, DUES	3,000.00	2,665.81	3,000.00	0.00	1,677.40	95.00	1,227.60	55.91%	
825			---	---	---	---	---	---	---	---	
826		TOTAL	546,039.00	324,909.62	597,652.00	30,398.73	323,065.93	37,672.66	236,913.41	54.00%	
827											
828		**CAPITAL OUTLAY**									
829	001-08-522-6-6400	CAPITAL OUTLAY	315,901.00	171,857.61	1,653,196.00	0.00	229,231.31	22,000.00	1,401,964.69	13.87%	
830	001-08-522-6-6401	VEHICLE PURCHASE	51,861.00	40,229.46	0.00	0.00	0.00	0.00	0.00	0.00%	
831	001-08-522-6-6480	City Match DEM HMGP 4486-106-R	31,962.00	9,382.06	0.00	0.00	0.00	0.00	0.00	0.00%	
832	001-08-522-8-2400	Fed DEM HMGP 4486-106-R wind r	287,655.00	2,069.50	0.00	0.00	0.00	0.00	0.00	0.00%	
833			---	---	---	---	---	---	---	---	
834		TOTAL	687,379.00	223,538.63	1,653,196.00	0.00	229,231.31	22,000.00	1,401,964.69	14.00%	
835											
836		**DEBT SERVICE**									
837	001-08-517-7-7107	PRINCIPAL-FIRE LADDER TRUCK LO	0.00	0.00	178,863.00	0.00	178,862.45	0.00	0.55	100.00%	
838	001-08-517-7-7207	INTEREST-FIRE LADDER TRUCK LOA	0.00	0.00	26,412.00	0.00	26,411.21	0.00	0.79	100.00%	
839			---	---	---	---	---	---	---	---	
840		TOTAL	0.00	0.00	205,275.00	0.00	205,273.66	0.00	1.34	100.00%	
841			---	---	---	---	---	---	---	---	
842		**DEPARTMENT TOTAL**	**4,510,501.00**	**2,506,905.55**	**6,490,474.00**	**292,108.53**	**3,008,449.51**	**59,672.66**	**3,422,351.83**	**46.00%**	
843			---	---	---	---	---	---	---	---	
844		**STREETS**									
845											
846		**PERSONNEL SERVICES**									
847	001-09-541-1-1100	EXECUTIVE SALARIES	63,752.00	40,897.70	67,704.00	4,956.80	40,805.88	0.00	26,898.12	60.27%	
848	001-09-541-1-1200	REGULAR SALARIES	255,919.00	150,215.27	222,768.00	21,915.65	153,527.46	0.00	69,240.54	68.92%	
849	001-09-541-1-1400	OVERTIME	21,840.00	12,468.30	20,000.00	562.37	8,114.36	0.00	11,885.64	40.57%	
850	001-09-541-1-2100	FICA TAX EXPENSE	25,927.00	15,287.97	23,751.00	2,013.21	14,787.37	0.00	8,963.63	62.26%	
851	001-09-541-1-2200	RETIREMENT EXPENSE	104,046.00	61,891.97	85,690.00	7,572.01	55,666.41	0.00	30,023.59	64.96%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
852	001-09-541-1-2300	HEALTH AND LIFE INSURANCE	61,916.00	32,563.79	57,437.00	4,115.54	33,953.13	0.00	23,483.87	59.11%	
853			---	---	---	---	---	---	---	---	
854		TOTAL	533,400.00	313,325.00	477,350.00	41,135.58	306,854.61	0.00	170,495.39	64.00%	
855											
856		**OPERATING EXPENSES**									
857	001-09-541-3-3100	PROFESSIONAL SERVICES	26,000.00	20,369.65	23,210.00	7,113.46	13,257.57	4,297.77	5,654.66	57.12%	
858	001-09-541-3-3120	PRE-EMPLOYMENT EXPENSE	1,040.00	264.82	1,455.00	286.19	1,010.54	0.00	444.46	69.45%	
859	001-09-541-3-3430	TREE MAINTENANCE & PLANTING	1,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00	0.00%	
860	001-09-541-3-3440	TREE REMOVAL	34,000.00	20,500.00	25,145.00	0.00	12,050.00	-1,600.00	14,695.00	47.92%	
861	001-09-541-3-3460	RAILROAD SIGNAL MAINTENANCE	11,880.00	6,170.00	9,880.00	1,230.00	3,700.00	0.00	6,180.00	37.45%	
862	001-09-541-3-4020	SCHOOLING, CONFERENCE, ETC	6,240.00	1,565.15	6,240.00	0.00	2,366.00	0.00	3,874.00	37.92%	
863	001-09-541-3-4100	COMMUNICATIONS SERVICES	3,744.00	1,849.58	3,744.00	287.25	2,461.78	0.00	1,282.22	65.75%	
864	001-09-541-3-4315	WATER, SEWER, TRASH	0.00	0.00	0.00	0.00	40.55	0.00	-40.55	0.00%	
865	001-09-541-3-4320	ELECTRICITY	223,861.00	136,535.64	200,000.00	22,625.30	179,057.73	0.00	20,942.27	89.53%	
866	001-09-541-3-4400	RENTALS & LEASES	8,800.00	321.04	8,000.00	40.13	596.54	2,600.02	4,803.44	7.46%	
867	001-09-541-3-4510	INSURANCE CLAIMS REIMBURSABLE	12,100.00	12,037.19	15,000.00	0.00	0.00	0.00	15,000.00	0.00%	
868	001-09-541-3-4610	BUILDING MAINTENANCE	4,160.00	2,030.96	3,384.00	0.00	188.50	345.00	2,850.50	5.57%	
869	001-09-541-3-4620	EQUIPMENT MAINTENANCE	26,200.00	26,187.61	32,000.00	1,788.85	14,311.10	950.42	16,738.48	44.72%	
870	001-09-541-3-4630	VEHICLE MAINTENANCE	42,000.00	11,388.60	35,000.00	622.15	8,567.27	0.00	26,432.73	24.48%	
871	001-09-541-3-4660	TRAFFIC LIGHT REPAIR	78,242.00	34,739.13	89,567.00	3,147.00	59,330.88	1,445.11	28,791.01	66.24%	
872	001-09-541-3-4661	STREET LIGHT REPAIR	12,596.00	0.00	12,000.00	945.05	1,688.84	0.00	10,311.16	14.07%	
873	001-09-541-3-4662	STREET SIGNS	38,800.00	32,964.01	40,000.00	0.00	24,428.06	0.00	15,571.94	61.07%	
874	001-09-541-3-4670	STORMWATER MAINTENANCE	61,200.00	54,345.23	57,200.00	5,531.90	44,418.64	3,459.52	9,321.84	77.65%	
875	001-09-541-3-5000	FINES & FEES	800.00	796.77	2,000.00	0.00	0.00	0.00	2,000.00	0.00%	
876	001-09-541-3-5100	OFFICE SUPPLIES	1,040.00	735.30	1,500.00	37.50	544.57	160.19	795.24	36.30%	
877	001-09-541-3-5210	GAS AND LUBRICANTS	41,600.00	16,082.42	30,000.00	2,773.98	17,481.46	0.00	12,518.54	58.27%	
878	001-09-541-3-5230	JANITORIAL SUPPLIES	1,240.00	953.39	1,500.00	26.90	1,097.18	0.00	402.82	73.15%	
879	001-09-541-3-5250	SMALL TOOLS	10,400.00	1,847.95	8,000.00	293.69	1,942.43	103.85	5,953.72	24.28%	
880	001-09-541-3-5260	UNIFORMS	5,240.00	3,766.66	3,640.00	219.60	1,867.60	0.00	1,772.40	51.31%	
881	001-09-541-3-5270	CHEMICALS AND FERTILIZERS	3,200.00	45.69	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
882	001-09-541-3-5280	OPERATING SUPPLIES	22,000.00	9,534.39	30,000.00	404.26	15,331.04	1,757.87	12,911.09	51.10%	
883	001-09-541-3-5283	INMATE OPERATING SUPPLIES	10,400.00	893.69	15,000.00	0.00	7,569.77	3,321.93	4,108.30	50.47%	
884	001-09-541-3-5330	PAVING ROAD REPAIRS	57,954.00	39,658.00	80,000.00	0.00	28,214.87	18,750.00	33,035.13	35.27%	
885	001-09-541-3-5340	SIDEWALK REPAIRS	71,240.00	69,074.00	30,000.00	0.00	8,751.00	11,740.00	9,509.00	29.17%	
886	001-09-541-3-5450	MISCELLANEOUS	12,500.00	0.00	0.00	0.00	1,605.01	0.00	-1,605.01	0.00%	
887	001-09-541-3-5400	Memberships, Subscriptions, Du	1,560.00	417.67	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
888			---	---	---	---	---	---	---	---	
889		TOTAL	831,237.00	505,074.54	771,665.00	47,373.21	451,878.93	47,331.68	272,454.39	59.00%	
890											
891		**CAPITAL OUTLAY**									
892	001-09-541-6-6400	CAPITAL OUTLAY	50,000.00	48,501.16	15,000.00	0.00	0.00	0.00	15,000.00	0.00%	
893	001-09-541-6-6401	Vehicle purchase	0.00	0.00	45,000.00	0.00	44,993.32	0.00	6.68	99.99%	
894	001-09-541-6-6431	PAVING ROAD RENOVATIONS	885,525.00	0.00	555,525.00	15,767.01	27,567.01	-11,800.00	539,757.99	4.96%	
895	001-09-541-6-6453	RIVER ST RETAINING WALL	128,338.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
896	001-09-541-8-6300	FDOT PED PIER MEMORIAL BRIDGE	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00%	
897			---	---	---	---	---	---	---	---	
898		TOTAL	1,063,863.00	48,501.16	621,525.00	15,767.01	72,560.33	-11,800.00	560,764.67	12.00%	
899											
900		**DEBT SERVICE**									
901	001-09-517-7-7132	PRINCIPAL-N TIF ROAD RECONSTR	12,352.00	12,133.23	12,802.00	0.00	12,801.70	0.00	0.30	100.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
902	001-09-517-7-7133	PRINCIPAL- AMERIS LOAN #281 LI	38,742.00	16,799.39	35,932.00	0.00	17,738.55	0.00	18,193.45	49.37%	
903	001-09-517-7-7134	PRINCIPAL PUBLIC WORKS BLDG	12,788.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
904	001-09-517-7-7135	PRNCIPAL - ROAD PAVING LOAN	37,636.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
905	001-09-517-7-7232	INTEREST-N TIF ROAD RECONSTR	7,041.00	3,800.26	8,083.00	0.00	3,356.69	0.00	4,726.31	41.53%	
906	001-09-517-7-7233	INTEREST - AMERIS LOAN #281 LI	8,775.00	4,657.21	6,981.00	0.00	3,718.12	0.00	3,262.88	53.26%	
907	001-09-517-7-7234	INTEREST PUBLIC WORKS BLDG	23,102.00	23,066.58	0.00	0.00	10,567.89	0.00	-10,567.89	0.00%	
908	001-09-517-7-7235	INTEREST - ROAD PAVING LOAN	28,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
909			---	---	---	---	---	---	---	---	
910		TOTAL	169,412.00	60,456.67	63,798.00	0.00	48,182.95	0.00	15,615.05	76.00%	
911			---	---	---	---	---	---	---	---	
912											
913		**TRANSFERS**									
914	001-09-541-9-9104	REIMB FLEET MAINTENANCE	18,990.00	12,660.00	22,897.00	1,908.00	15,264.00	0.00	7,633.00	66.66%	
915			---	---	---	---	---	---	---	---	
916		TOTAL	18,990.00	12,660.00	22,897.00	1,908.00	15,264.00	0.00	7,633.00	67.00%	
917		**DEPARTMENT TOTAL**	**2,616,902.00**	**940,017.37**	**1,957,235.00**	**106,183.80**	**894,740.82**	**35,531.68**	**1,026,962.50**	**46.00%**	
918			---	---	---	---	---	---	---	---	
919		**CEMETERY**									
920											
921		**PERSONNEL SERVICES**									
922			---	---	---	---	---	---	---	---	
923		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
924											
925		**OPERATING EXPENSES**									
926	001-14-569-3-3100	PROFESSIONAL SERVICES	10,972.00	3,659.28	6,500.00	0.00	2,797.88	217.16	3,484.96	43.04%	
927	001-14-569-3-3440	TREE REMOVAL	11,200.00	2,700.00	20,000.00	0.00	650.00	0.00	19,350.00	3.25%	
928	001-14-569-3-4100	COMMUNICATIONS SERVICES	2,485.00	1,411.88	2,300.00	280.81	2,171.61	0.00	128.39	94.42%	
929	001-14-569-3-4320	ELECTRICITY	4,860.00	2,925.86	4,160.00	388.06	3,119.09	0.00	1,040.91	74.98%	
930	001-14-569-3-4330	CREDIT CARD FEES	1,040.00	152.54	500.00	76.46	396.33	0.00	103.67	79.27%	
931	001-14-569-3-4610	BUILDING MAINTENANCE	10,400.00	220.76	15,000.00	36.60	587.62	0.00	14,412.38	3.92%	
932	001-14-569-3-4650	GROUNDS MAINTENANCE	84,250.00	40,400.00	65,000.00	8,750.00	42,500.00	22,500.00	0.00	65.38%	
933	001-14-569-3-5100	OFFICE SUPPLIES	1,040.00	30.58	500.00	76.27	379.67	97.07	23.26	75.93%	
934	001-14-569-3-5230	JANITORIAL SUPPLIES	520.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00%	
935	001-14-569-3-5250	SMALL TOOLS	1,040.00	0.00	500.00	27.40	27.40	0.00	472.60	5.48%	
936	001-14-569-3-5270	CHEMICALS & FERTILIZER	5,200.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
937	001-14-569-3-5280	OPERATING SUPPLIES	3,120.00	1,594.01	18,000.00	288.85	709.75	5,924.78	11,365.47	3.94%	
938			---	---	---	---	---	---	---	---	
939		TOTAL	136,127.00	53,094.91	133,960.00	9,924.45	53,339.35	28,739.01	51,881.64	40.00%	
940											
941			---	---	---	---	---	---	---	---	
942		**CAPITAL OUTLAY**									
943	001-14-569-6-6450	CAPITAL IMPROVEMENTS	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00%	
944			---	---	---	---	---	---	---	---	
945		TOTAL	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00%	
946			---	---	---	---	---	---	---	---	
947		**DEPARTMENT TOTAL**	**136,127.00**	**53,094.91**	**148,960.00**	**9,924.45**	**53,339.35**	**28,739.01**	**66,881.64**	**36.00%**	
948			---	---	---	---	---	---	---	---	
949		**CULTURAL SERVICES**									
950											
951		**PERSONNEL SERVICES**									

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
952	001-03-573-1-1200	REGULAR SALARIES	56,043.00	25,844.35	55,198.00	7,602.13	60,012.96	0.00	-4,814.96	108.72%	
953	001-03-573-1-1400	OVERTIME	2,238.00	1,459.86	2,500.00	179.55	1,399.69	0.00	1,100.31	55.99%	
954	001-03-573-1-2100	FICA TAX EXPENSE	4,413.00	2,023.13	4,414.00	579.70	4,580.40	0.00	-166.40	103.77%	
955	001-03-573-1-2200	RETIREMENT EXPENSE	16,508.00	8,338.77	15,925.00	1,664.64	13,461.51	0.00	2,463.49	84.53%	
956	001-03-573-1-2300	HEALTH AND LIFE INSURANCE	16,132.00	10,170.70	10,674.00	1,159.58	9,566.51	0.00	1,107.49	89.62%	
957			---	---	---	---	---	---	---	---	
958		TOTAL	95,334.00	47,836.81	88,711.00	11,185.60	89,021.07	0.00	-310.07	100.00%	
959											
960		**OPERATING EXPENSES**									
961	001-03-573-3-3100	PROFESSIONAL SERVICES	960.00	62.75	2,300.00	0.00	836.84	0.00	1,463.16	36.38%	
962	001-03-573-3-3120	PRE-EMPLOYMENT EXPENSE	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
963	001-03-573-3-4020	SCHOOLING CONFERENCES	500.00	62.68	1,500.00	0.00	202.56	0.00	1,297.44	13.50%	
964	001-03-573-3-4100	COMMUNICATION SERVICES	3,210.00	607.92	1,500.00	74.88	525.67	0.00	974.33	35.04%	
965	001-03-573-3-4400	RENTALS AND LEASES	936.00	266.32	736.00	33.29	266.32	133.16	336.52	36.18%	
966	001-03-573-3-4610	MAINTENANCE-BRONSON HOUSE	4,000.00	-999.00	7,400.00	47.80	1,227.96	143.97	6,028.07	16.59%	
967	001-03-573-3-4611	MAINTENANCE-PUTNAM CO HIST SOC	2,600.00	0.00	2,600.00	294.00	1,122.32	294.00	1,183.68	43.17%	
968	001-03-573-3-4612	MAINTENANCE-ST JOHNS RIVER CEN	240.00	95.20	0.00	0.00	0.00	0.00	0.00	0.00%	
969	001-03-573-3-4613	MAINTENANCE-LARIMER ARTS CENTE	5,200.00	2,307.80	5,000.00	883.66	4,182.62	0.00	817.38	83.65%	
970	001-03-573-3-4614	MAINTENANCE-TILGHMAN HOUSE	416.00	123.63	1,000.00	159.43	191.39	159.42	649.19	19.14%	
971	001-03-573-3-4615	MAINTENANCE-TRAIN DEPOT	9,800.00	4,535.00	5,200.00	0.00	356.93	0.00	4,843.07	6.86%	
972	001-03-573-3-4616	MAINTENANCE-WATERWORKS	1,200.00	0.00	4,000.00	1,200.00	1,565.98	17.48	2,416.54	39.15%	
973	001-03-573-3-4618	MAINTENANCE-WILLARD COOPER BUI	25,000.00	0.00	5,000.00	115.35	1,268.11	0.00	3,731.89	25.36%	
974	001-03-573-3-4619	MAINTENANCE TERMINAL BUILDING	1,100.00	80.00	1,000.00	0.00	1,044.50	0.00	-44.50	104.45%	
975	001-03-573-3-4800	ADVERTISING	520.00	0.00	2,500.00	2,300.00	2,300.00	0.00	200.00	92.00%	
976	001-03-573-3-4910	SPECIAL EVENT- RIVERFRONT	28,800.00	17,383.80	18,020.00	736.22	7,828.71	0.00	10,191.29	43.44%	
977	001-03-573-3-4911	FIELD TRIPS-ST JOHNS RIVER CEN	520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
978	001-03-573-3-5000	FINES & FEES	104.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00%	
979	001-03-573-3-5222	MERCHANDISE-ST JOHNS RIVER CEN	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
980	001-03-573-3-5230	JANITORIAL SUPPLIES	1,040.00	375.72	2,000.00	0.00	209.91	0.00	1,790.09	10.50%	
981	001-03-573-3-5260	UNIFORMS	208.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00%	
982	001-03-573-3-5280	OPERATING-BRONSON HOUSE	10,060.00	7,231.14	12,000.00	481.34	6,121.92	0.00	5,878.08	51.02%	
983	001-03-573-3-5281	OPERATING-PUTNAM CO HIST SOCIE	520.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
984	001-03-573-3-5282	OPERATING-ST JOHNS RIVER CENTE	8,560.00	4,506.44	0.00	825.75	6,633.95	166.60	-6,800.55	0.00%	
985	001-03-573-3-5283	OPERATING-LARIMER ARTS CENTER	520.00	200.00	1,000.00	0.00	628.28	0.00	371.72	62.83%	
986	001-03-573-3-5286	OPERATING-WATERWORKS	7,100.00	4,201.09	5,600.00	513.57	5,245.11	174.60	180.29	93.66%	
987	001-03-573-3-5289	OPERATING-TERMINAL BUILDING	2,080.00	1,360.91	2,100.00	386.67	1,661.34	0.00	438.66	79.11%	
988	001-03-573-3-5290	HOLIDAY EVENT - Jingle Jam	-	-	7,225.00	0.00	0.00	0.00	7,225.00	0.00%	
989			---	---	---	---	---	---	---	---	
990		TOTAL	115,454.00	42,401.40	88,981.00	8,051.96	43,420.42	1,089.23	44,471.35	49.00%	
991											
992		**CAPITAL OUTLAY**									
993	001-03-573-6-6400	CAPITAL OUTLAY	74,000.00	0.00	20,000.00	0.00	8,550.00	0.00	11,450.00	42.75%	
994			---	---	---	---	---	---	---	---	
995		TOTAL	74,000.00	0.00	20,000.00	0.00	8,550.00	0.00	11,450.00	43.00%	
996			---	---	---	---	---	---	---	---	
997		**DEPARTMENT TOTAL**	**284,788.00**	**90,238.21**	**197,692.00**	**19,237.56**	**140,991.49**	**1,089.23**	**55,611.28**	**71.00%**	
998			---	---	---	---	---	---	---	---	
999		**RECREATION**									
1000											
1001		**PERSONNEL SERVICES**									

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1002	001-06-572-1-1100	EXECUTIVE SALARIES	74,018.00	45,744.64	81,900.00	5,942.40	49,133.08	0.00	32,766.92	59.99%	
1003	001-06-572-1-1200	REGULAR SALARIES	63,123.00	38,997.49	135,135.00	7,944.00	57,184.37	0.00	77,950.63	42.32%	
1004	001-06-572-1-1400	OVERTIME	2,338.00	288.24	2,000.00	136.42	1,669.12	0.00	330.88	83.46%	
1005	001-06-572-1-2100	FICA EXPENSE	10,023.00	6,112.73	16,756.00	999.51	7,662.83	0.00	9,093.17	45.73%	
1006	001-06-572-1-2200	RETIREMENT EXPENSE	40,288.00	23,894.14	60,454.00	3,671.59	29,341.03	0.00	31,112.97	48.53%	
1007	001-06-572-1-2300	HEALTH AND LIFE INSURANCE	59,213.00	32,058.42	40,521.00	4,236.70	33,643.89	0.00	6,877.11	83.03%	
1008			---	---	---	---	---	---	---	---	
1009		TOTAL	249,003.00	147,095.66	336,766.00	22,930.62	178,634.32	0.00	158,131.68	54.00%	
1010											
1011		**OPERATING EXPENSES**									
1012	001-06-572-3-3100	PROFESSIONAL SERVICES	760.00	748.80	3,500.00	450.00	825.00	0.00	2,675.00	23.57%	
1013	001-06-572-3-3120	PRE-EMPLOYMENT EXPENSE	500.00	157.41	400.00	0.00	136.88	0.00	263.12	34.22%	
1014	001-06-572-3-4020	SCHOOLING/CONFERENCES	900.00	125.36	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
1015	001-06-572-3-4100	COMMUNICATIONS SERVICES	1,008.00	606.10	2,508.00	74.88	524.28	0.00	1,983.72	20.90%	
1016	001-06-572-3-4310	NATURAL GAS	68.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00%	
1017	001-06-572-3-4320	ELECTRICITY	20.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00%	
1018	001-06-572-3-4322	ELECTRICITY-FRED GREEN PARK	1,580.00	986.72	1,400.00	135.36	1,116.16	0.00	283.84	79.73%	
1019	001-06-572-3-4325	ELECTRICITY-FORRESTER FIELD	520.00	271.14	400.00	39.00	321.54	0.00	78.46	80.39%	
1020	001-06-572-3-4326	ELECTRICITY-SHAW BUCK RECREATI	520.00	200.91	400.00	37.29	289.22	0.00	110.78	72.31%	
1021	001-06-572-3-4329	ELECTRICITY-BOOKER PARK	1,248.00	528.74	800.00	88.86	679.37	0.00	120.63	84.92%	
1022	001-06-572-3-4330	CREDIT CARD FEES-REC	372.00	261.07	250.00	116.81	396.85	0.00	-146.85	158.74%	
1023	001-06-572-3-4400	RENTALS AND LEASES	832.00	266.40	500.00	33.30	266.40	133.20	100.40	53.28%	
1024	001-06-572-3-4610	BUILDING MAINTENANCE	2,500.00	1,724.10	2,500.00	0.00	35.00	0.00	2,465.00	1.40%	
1025	001-06-572-3-4620	EQUIPMENT MAINTENANCE	40.00	0.00	1,000.00	9.53	573.45	0.00	426.55	57.35%	
1026	001-06-572-3-4630	VEHICLE MAINTENANCE	2,080.00	755.51	1,500.00	0.00	1,356.01	0.00	143.99	90.40%	
1027	001-06-572-3-4651	MAINTENANCE-FRED GREEN PARK	12,694.00	8,366.00	13,860.00	2,091.50	8,366.00	4,183.00	1,311.00	60.36%	
1028	001-06-572-3-4653	MAINTENANCE-BOOKER PARK	13,294.00	8,645.00	13,860.00	2,091.50	8,730.00	4,183.00	947.00	62.99%	
1029	001-06-572-3-4654	MAINTENANCE-FORRESTER FIELD	12,560.00	8,366.00	13,860.00	2,091.50	8,366.00	3,771.25	1,722.75	60.36%	
1030	001-06-572-3-4655	MAINTENANCE-SHAW BUCK RECREATI	12,594.00	8,366.00	13,860.00	2,091.50	8,366.00	3,771.25	1,722.75	60.36%	
1031	001-06-572-3-4700	PRINTING AND BINDING	500.00	0.00	1,500.00	105.37	515.98	0.00	984.02	34.40%	
1032	001-06-572-3-5000	FEES & FINES	304.00	166.52	300.00	0.00	115.49	0.00	184.51	38.50%	
1033	001-06-572-3-5100	OFFICE SUPPLIES	520.00	0.00	520.00	0.00	0.00	30.99	489.01	0.00%	
1034	001-06-572-3-5210	GAS AND LUBRICANTS	2,640.00	1,334.94	2,500.00	487.59	2,364.02	0.00	135.98	94.56%	
1035	001-06-572-3-5230	JANITORIAL SUPPLIES	624.00	446.85	800.00	0.00	406.71	0.00	393.29	50.84%	
1036	001-06-572-3-5260	UNIFORMS	520.00	0.00	450.00	0.00	335.00	0.00	115.00	74.44%	
1037	001-06-572-3-5270	CHEMICALS & FERTILIZER	1,040.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
1038	001-06-572-3-5280	OPERATING SUPPLIES	10,838.00	2,700.63	7,200.00	0.00	2,595.35	15.50	4,589.15	36.05%	
1039	001-06-572-3-5281	PROGRAMS	5,400.00	933.39	37,000.00	4,374.39	10,989.36	815.24	25,195.40	29.70%	
1040			---	---	---	---	---	---	---	---	
1041		TOTAL	86,476.00	45,957.59	130,868.00	14,318.38	57,670.07	16,903.43	56,294.50	45.00%	
1042											
1043		**CAPITAL OUTLAY**									
1044	001-06-572-6-6400	CAPITAL OUTLAY	0.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%	
1045	001-06-572-6-6450	CAPITAL IMPROVEMENT	45,800.00	0.00	50,000.00	0.00	9,903.20	0.00	40,096.80	19.81%	
1046	001-06-572-8-5200	Libra Philanthropies Foundatio	1,350.00	1,373.51	0.00	0.00	0.00	0.00	0.00	0.00%	
1047			---	---	---	---	---	---	---	---	
1048		TOTAL	47,150.00	1,373.51	75,000.00	0.00	9,903.20	0.00	65,096.80	13.00%	
1049			---	---	---	---	---	---	---	---	
1050		DEPARMENT	382,629.00	194,426.76	542,634.00	37,249.00	246,207.59	16,903.43	279,522.98	45.00%	
1051			---	---	---	---	---	---	---	---	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1052		**PARKS**									
1053											
1054		**PERSONNEL SERVICES**									
1055	001-15-572-1-1200	REGULAR SALARIES	97,105.00	39,197.93	110,838.00	5,407.61	42,648.27	0.00	68,189.73	38.48%	
1056	001-15-572-1-1400	OVERTIME	6,552.00	2,061.93	7,000.00	313.98	1,003.43	0.00	5,996.57	14.33%	
1057	001-15-572-1-2100	FICA TAX EXPENSE	8,542.00	3,141.15	9,015.00	424.36	3,229.28	0.00	5,785.72	35.82%	
1058	001-15-572-1-2200	RETIREMENT EXPENSE	34,279.00	12,463.99	32,523.00	1,579.16	11,988.06	0.00	20,534.94	36.86%	
1059	001-15-572-1-2300	HEALTH AND LIFE INSURANCE	12,895.00	2,654.32	21,800.00	1,154.24	9,522.48	0.00	12,277.52	43.68%	
1060			---	---	---	---	---	---	---	---	
1061		TOTAL	159,373.00	59,519.32	181,176.00	8,879.35	68,391.52	0.00	112,784.48	38.00%	
1062											
1063		**OPERATING EXPENSES**									
1064	001-15-572-3-3100	PROFESSIONAL SERVICES	9,440.00	4,354.09	1,435.00	930.00	1,237.39	193.08	4.53	86.23%	
1065	001-15-572-3-3120	PRE-EMPLOYMENT EXPENSE	1,040.00	149.53	1,123.00	0.00	0.00	0.00	1,123.00	0.00%	
1066	001-15-572-3-3440	TREE REMOVAL	8,600.00	8,415.00	16,380.00	3,000.00	3,000.00	0.00	13,380.00	18.32%	
1067	001-15-572-3-4020	TRAINING, SCHOOLING, ETC	3,120.00	125.36	2,500.00	0.00	0.00	0.00	2,500.00	0.00%	
1068	001-15-572-3-4100	COMMUNICATIONS SERVICES	1,956.00	870.03	1,529.00	249.82	2,162.12	0.00	-633.12	141.41%	
1069	001-15-572-3-4310	NATURAL GAS	208.00	131.60	200.00	45.52	156.27	0.00	43.73	78.14%	
1070	001-15-572-3-4315	WATER, SEWER, TRASH	1,900.00	0.00	0.00	1,354.64	3,479.87	0.00	-3,479.87	0.00%	
1071	001-15-572-3-4321	DOWNTOWN/RIVERFRONT ELECTRICIT	11,900.00	6,902.09	11,000.00	1,012.53	8,282.37	0.00	2,717.63	75.29%	
1072	001-15-572-3-4323	ELECTRICITY-HANK BRYAN PARK	5,200.00	201.53	5,000.00	44.51	1,487.85	0.00	3,512.15	29.76%	
1073	001-15-572-3-4400	RENTALS AND LEASES	3,120.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00%	
1074	001-15-572-3-4610	BUILDING MAINTENANCE	1,560.00	476.80	1,500.00	0.00	0.00	0.00	1,500.00	0.00%	
1075	001-15-572-3-4620	EQUIPMENT MAINTENANCE	10,400.00	1,248.37	8,500.00	0.00	600.98	192.11	7,706.91	7.07%	
1076	001-15-572-3-4630	VEHICLE MAINTENANCE	5,200.00	0.00	3,000.00	200.00	1,330.02	1,140.66	529.32	44.33%	
1077	001-15-572-3-4651	MAINTENANCE-FRED GREEN PARK	200.00	42.72	10,000.00	0.00	9,538.92	0.00	461.08	95.39%	
1078	001-15-572-3-4652	MAINTENANCE-HANK BRYAN PARK	99,000.00	6,287.04	8,500.00	0.00	6,826.52	0.00	1,673.48	80.31%	
1079	001-15-572-3-4653	MAINTENANCE-BOOKER PARK	400.00	0.00	10,000.00	1,280.00	5,087.51	0.00	4,912.49	50.88%	
1080	001-15-572-3-4654	MAINTENANCE-FORRESTER FIELD	140.00	0.00	6,500.00	0.00	600.00	0.00	5,900.00	9.23%	
1081	001-15-572-3-4655	MAINTENANCE-SHAW BUCK RECREATI	4,600.00	12.68	20,000.00	0.00	14,040.86	0.00	5,959.14	70.20%	
1082	001-15-572-3-4656	MAINTENANCE-WESTOVER PARK	40.00	0.00	6,240.00	0.00	0.00	0.00	6,240.00	0.00%	
1083	001-15-572-3-4657	MAINTENANCE-PLAYGROUND 12TH &	1,940.00	0.00	6,500.00	1,907.20	1,907.20	2,407.20	2,185.60	29.34%	
1084	001-15-572-3-4658	MAINTENANCE - RIVERFRONT	50,499.00	27,034.32	96,000.00	-207.00	39,352.10	41,697.11	14,950.79	40.99%	
1085	001-15-572-3-4659	MAINTENANCE-EDGEMOORE & HUSSON	40.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00%	
1086	001-15-572-3-4660	MAINTENANCE BOOKER PARK MOBILE	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
1087	001-15-572-3-4662	DOWNTOWN MAINTENANCE & LIGHTIN	100.00	0.00	10,400.00	0.00	0.00	152.57	10,247.43	0.00%	
1088	001-15-572-3-4663	MAINTENANCE-BIKE TRAIL	520.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00%	
1089	001-15-572-3-4680	STORM CLEANUP/REPAIR	0.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00%	
1090	001-15-572-3-5100	OFFICE SUPPLIES	1,040.00	749.58	4,000.00	653.65	653.65	2,600.00	746.35	16.34%	
1091	001-15-572-3-5210	GAS AND LUBRICANTS	120.00	0.00	3,120.00	0.00	0.00	0.00	3,120.00	0.00%	
1092	001-15-572-3-5230	JANITORIAL SUPPLIES	1,040.00	904.80	1,000.00	249.58	578.07	0.00	421.93	57.81%	
1093	001-15-572-3-5250	SMALL TOOLS	4,218.00	3,762.89	10,218.00	28.72	390.10	0.00	9,827.90	3.82%	
1094	001-15-572-3-5260	UNIFORMS	280.00	0.00	1,400.00	167.20	945.10	0.00	454.90	67.51%	
1095	001-15-572-3-5270	CHEMICALS & FERTILIZER	200.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00%	
1096	001-15-572-3-5280	OPERATING SUPPLIES	23,800.00	1,956.57	10,400.00	591.92	3,791.71	1,432.07	5,176.22	36.46%	
1097	001-15-572-3-5283	INMATE OPERATING SUPPLIES	3,120.00	785.80	9,120.00	327.00	4,421.23	0.00	4,698.77	48.48%	
1098	001-15-572-3-5400	MEMBR,SUBSCRIPT,DUES	1,040.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
1099			---	---	---	---	---	---	---	---	
1100		TOTAL	255,981.00	64,410.80	288,565.00	11,835.29	109,869.84	49,814.80	128,880.36	38.00%	
1101											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1102		**CAPITAL OUTLAY**									
1103	001-15-572-6-6310	PARK IMPROVEMENT EXPENSE	198,400.00	0.00	495,000.00	343,852.73	345,799.73	145,229.89	3,970.38	69.86%	
1104	001-15-572-6-6400	CAPITAL OUTLAY	48,200.00	21,256.96	93,500.00	6,780.00	6,780.00	0.00	86,720.00	7.25%	
1105	001-15-572-6-6403	SPLASH PAD	53,371.00	0.00	485,000.00	0.00	0.00	484,421.25	578.75	0.00%	
1106	001-15-572-6-6450	CAPITAL IMPROVEMENTS	12,960.00	12,952.27	30,000.00	0.00	0.00	4,416.70	25,583.30	0.00%	
1107			---	---	---	---	---	---	---	---	
1108		TOTAL	312,931.00	34,209.23	1,103,500.00	350,632.73	352,579.73	634,067.84	116,852.43	32.00%	
1109											
1110		**DEBT SERVICE**									
1111	001-15-517-7-7101	PRINCIPAL PUBLIC WORKS BLDG	12,788.00	0.00	12,788.00	0.00	0.00	0.00	12,788.00	0.00%	
1112	001-15-517-7-7201	INTEREST PUBLIC WORKS BLDG	23,166.00	23,066.58	21,966.00	0.00	10,567.89	0.00	11,398.11	48.11%	
1113			---	---	---	---	---	---	---	---	
1114		TOTAL	35,954.00	23,066.58	34,754.00	0.00	10,567.89	0.00	24,186.11	31.00%	
1115											
1116		**TRANSFERS**									
1117	001-15-572-9-9104	REIMB FLEET MAINTENCE	18,990.00	12,660.00	22,897.00	1,908.00	15,264.00	0.00	7,633.00	66.66%	
1118			---	---	---	---	---	---	---	---	
1119		TOTAL	18,990.00	12,660.00	22,897.00	1,908.00	15,264.00	0.00	7,633.00	67.00%	
1120			---	---	---	---	---	---	---	---	
1121		**DEPARTMENT TOTAL**	**783,229.00**	**193,865.93**	**1,630,892.00**	**373,255.37**	**556,672.98**	**683,882.64**	**390,336.38**	**35.00%**	
1122			---	---	---	---	---	---	---	---	
1123		**PRICE MARTIN CENTER**									
1124											
1125		**OPERATING EXPENSES**									
1126	001-26-579-3-4100	COMMUNICATIONS SERVICES	1,232.00	655.71	1,400.00	105.87	608.55	0.00	791.45	43.47%	
1127	001-26-579-3-4310	NATURAL GAS	832.00	482.86	1,000.00	30.00	258.50	0.00	741.50	25.85%	
1128	001-26-579-3-4320	ELECTRICITY	15,880.00	9,495.65	10,000.00	616.28	6,871.48	0.00	3,128.52	68.71%	
1129	001-26-579-3-4610	BUILDING MAINTENANCE	3,600.00	2,927.19	10,000.00	846.96	1,825.25	0.00	8,174.75	18.25%	
1130	001-26-579-3-4620	EQUIPMENT MAINTENANCE	1,520.00	1,097.00	3,300.00	0.00	522.08	0.00	2,777.92	15.82%	
1131	001-26-579-3-4650	GROUNDS MAINTENANCE	20.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00%	
1132	001-26-579-3-4680	STORM CLEANUP	20.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00%	
1133	001-26-579-3-5230	JANITORIAL SUPPLIES	20.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00%	
1134	001-26-579-3-5280	OPERATING SUPPLIES	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1135			---	---	---	---	---	---	---	---	
1136		TOTAL	23,144.00	14,658.41	28,400.00	1,599.11	10,085.86	0.00	18,314.14	36.00%	
1137											
1138		**CAPITAL OUTLAY**									
1139	001-26-579-6-6400	CAPITAL OUTLAY	2,500.00	2,500.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00%	
1140			---	---	---	---	---	---	---	---	
1141		TOTAL	2,500.00	2,500.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00%	
1142			---	---	---	---	---	---	---	---	
1143		**DEPARTMENT TOTAL**	**25,644.00**	**17,158.41**	**58,400.00**	**1,599.11**	**10,085.86**	**0.00**	**48,314.14**	**17.00%**	
1144			---	---	---	---	---	---	---	---	
1145		**WATER TAXIS**									
1146											
1147		**OPERATING EXPENSES**									
1148	001-27-549-3-4500	LIABILITY INSURANCE	43,010.00	37,059.71	56,500.00	0.00	46,995.28	9,173.76	330.96	83.18%	
1149	001-27-549-3-4610	TAXI TERMINAL BUILDING EXPENSE	17,266.00	7,594.21	5,000.00	0.00	910.00	557.00	3,533.00	18.20%	
1150	001-27-549-3-4630	RIVERBOAT MAINTENANCE	30,980.00	22,862.60	28,500.00	0.00	6,935.46	1,694.33	19,870.21	24.33%	
1151	001-27-549-3-4680	STORM CLEANUP/REPAIR	1,400.00	1,392.11	2,000.00	0.00	0.00	0.00	2,000.00	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1152	001-27-549-3-5000	FINES & FEES	20.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00%	
1153			---	---	---	---	---	---	---	---	
1154		TOTAL	92,676.00	68,908.63	92,600.00	0.00	54,840.74	11,425.09	26,334.17	60.00%	
1155											
1156		**CAPITAL OUTLAY**									
1157	001-27-549-6-6400	CAPITAL OUTLAY	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
1158			---	---	---	---	---	---	---	---	
1159		TOTAL	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%	
1160			---	---	---	---	---	---	---	---	
1161		**DEPARTMENT TOTAL**	**92,676.00**	**68,908.63**	**97,600.00**	**0.00**	**54,840.74**	**11,425.09**	**31,334.17**	**56.00%**	
1162			---	---	---	---	---	---	---	---	
1163		**JENKINS GYMNASIUM**									
1164											
1165		**PERSONNEL SERVICES**									
1166			---	---	---	---	---	---	---	---	
1167		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1168											
1169		**OPERATING EXPENSES**									
1170	001-40-572-3-3100	PROFESSIONAL SERVICES	7,892.00	7,387.44	10,000.00	0.00	568.00	426.00	9,006.00	5.68%	
1171	001-40-572-3-4020	SCHOOLING, CONFERENCE, ETC	0.00	0.00	2,500.00	0.00	875.25	0.00	1,624.75	35.01%	
1172	001-40-572-3-4100	COMMUNICATION SERVICES	4,150.00	650.00	618.00	705.30	6,841.52	0.00	-6,223.52	1107.04%	
1173	001-40-572-3-4320	ELECTRICITY	22,800.00	12,469.53	20,800.00	0.00	12,286.07	0.00	8,513.93	59.07%	
1174	001-40-572-3-4500	LIABILITY INSURANCE	11,747.00	8,792.86	14,758.00	0.00	10,153.98	3,384.66	1,219.36	68.80%	
1175	001-40-572-3-4610	BUILDING MAINTENANCE	12,500.00	9,174.90	35,000.00	300.32	26,032.61	398.00	8,569.39	74.38%	
1176	001-40-572-3-4620	EQUIPMENT MAINTENANCE	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
1177	001-40-572-3-4630	VEHICLE MAINTENANCE	0.00	0.00	2,500.00	0.00	1,463.69	0.00	1,036.31	58.55%	
1178	001-40-572-3-4650	GROUNDS MAINTENANCE	3,100.00	3,000.00	5,200.00	0.00	2,659.50	0.00	2,540.50	51.14%	
1179	001-40-572-3-5230	JANITORIAL SUPPLIES	2,292.00	1,497.92	2,200.00	113.75	1,195.63	69.22	935.15	54.35%	
1180	001-40-572-3-5280	OPERATING SUPPLIES	5,000.00	3,557.97	5,500.00	0.00	4,587.22	25.41	887.37	83.40%	
1181			---	---	---	---	---	---	---	---	
1182		TOTAL	69,481.00	46,530.62	109,076.00	1,119.37	66,663.47	4,303.29	38,109.24	61.00%	
1183											
1184		**CAPITAL OUTLAY**									
1185	001-40-572-6-6400	CAPITAL OUTLAY	2,100.00	0.00	70,000.00	0.00	42,345.77	0.00	27,654.23	60.49%	
1186			---	---	---	---	---	---	---	---	
1187		TOTAL	2,100.00	0.00	70,000.00	0.00	42,345.77	0.00	27,654.23	61.00%	
1188			---	---	---	---	---	---	---	---	
1189		DEPARTMENT	71,581.00	46,530.62	179,076.00	1,119.37	109,009.24	4,303.29	65,763.47	61.00%	
1190			---	---	---	---	---	---	---	---	
1191		**TRANSFERS**									
1192											
1193	001-81-581-9-9140	TRANSFER TO GOLF FUND	38,647.00	25,764.64	40,000.00	3,333.00	26,664.00	0.00	13,336.00	66.66%	
1194	001-81-581-9-9150	TRANSFER TO BETTER PLACE FUND	186,202.00	46,550.49	150,000.00	12,500.00	131,706.85	0.00	18,293.15	87.80%	
1195	001-81-581-9-9170	TRANSFER TO UTILITY FUND	0.00	0.00	0.00	0.00	44,328.76	0.00	-44,328.76	0.00%	
1196	001-81-581-9-9160	TRANSFER TO AIRPORT FUND	284,340.00	189,560.00	200,000.00	16,667.00	133,336.00	0.00	66,664.00	66.67%	
1197			---	---	---	---	---	---	---	---	
1198		**DEPARTMENT TOTAL**	**509,189.00**	**261,875.13**	**390,000.00**	**32,500.00**	**336,035.61**	**0.00**	**53,964.39**	**87.00%**	
1199											
1200		**CONTINGENCIES**									
1201											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1202											
1203		**DEPARTMENT TOTAL**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	
1204											
1205											
1206		TOTAL EXPENDITURES	20,741,855.00	11,085,958.49	23,829,521.00	1,690,071.25	12,461,602.54	1,377,849.08	9,990,069.38	53.00%	
1207											
1208		**RESERVES**									
1209											
1210	001-83-581-9-9900	OPERATING CASH RESERVE	2,151,003.00	0.00	2,359,422.00	0.00	0.00	0.00	2,359,422.00	0.00%	
1211	001-83-581-9-9901	EVIDENCE FUND RESERVE	7,282.00	0.00	7,282.00	0.00	0.00	0.00	7,282.00	0.00%	
1212	001-83-581-9-9902	LOT DEMOLITION/CLEANUP RESERVE	22,075.00	0.00	22,075.00	0.00	0.00	0.00	22,075.00	0.00%	
1213	001-83-581-9-9909	SPECIAL CEMETERY RESERVE	118,889.00	0.00	118,889.00	0.00	0.00	0.00	118,889.00	0.00%	
1214	001-83-581-9-9910	SPECIAL POLICE RESERVE	61,271.00	0.00	61,271.00	0.00	0.00	0.00	61,271.00	0.00%	
1215	001-83-581-9-9912	HAND GUN CLASSES RESERVE	7,637.00	0.00	7,637.00	0.00	0.00	0.00	7,637.00	0.00%	
1216	001-83-581-9-9913	FIRE PUBLIC EDUCATION RESERVE	24,937.00	0.00	24,937.00	0.00	0.00	0.00	24,937.00	0.00%	
1217	001-83-581-9-9921	LANDSCAPING CODE FEE RESERVE	61,663.00	0.00	61,663.00	0.00	0.00	0.00	61,663.00	0.00%	
1218	001-83-581-9-9922	INSURANCE RESERVE BUDGET ACCOU	624,444.00	0.00	624,444.00	0.00	0.00	0.00	624,444.00	0.00%	
1219	001-83-581-9-9923	PARKS BANK ACCT- DONATIONS	284.00	0.00	284.00	0.00	0.00	0.00	284.00	0.00%	
1220	001-83-581-9-9924	POLICE I&E ACCOUNT	7,523.00	0.00	7,523.00	0.00	0.00	0.00	7,523.00	0.00%	
1221	001-83-581-9-9925	FIRE CAPITAL REPLACEMENT RESER	88,000.00	0.00	176,000.00	0.00	0.00	0.00	176,000.00	0.00%	
1222											
1223		**DEPARTMENT TOTAL**	**3,175,008.00**	**0.00**	**3,471,427.00**	**0.00**	**0.00**	**0.00**	**3,471,427.00**	**0.00%**	
1224											
1225											
1226		**TOTAL EXPENDITURES, TRANSFERS,**									
1227	**GENERAL FUND**	**CONTINGENCIES & RESERVES**	**23,916,863.00**	**11,085,958.49**	**27,300,948.00**	**1,690,071.25**	**12,461,602.54**	**1,377,849.08**	**13,461,496.38**	**46.00%**	
1228											
1229	**AIRPORT FUND**										
1230											
1231											
1232	**AIRPORT REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
1233		**FEDERAL GRANTS**									
1234	005-00-389-2-8109	FAA West Taxilanes & Apron Fed	17,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1235	005-00-389-2-8110	Fed FAA Taxiway "E"cho	227,234.00	85,440.22	95,309.00	0.00	61,259.07		34,049.93	64.27%	
1236	005-00-389-2-8932	FAA AIRPORT AGIS SURVEY & MAPP	137,025.00	91,712.25	31,118.00	900.00	19,179.00		11,939.00	61.63%	
1237	005-00-389-2-8933	FAA Airport Aircraft Transient	0.00	0.00	67,760.00	15,834.06	66,417.81		1,342.19	98.02%	
1238											
1239		TOTAL	381,259.00	177,152.47	194,187.00	16,734.06	146,855.88		47,331.12	76.00%	
1240											
1241		**STATE GRANTS**									
1242	005-00-389-3-7500	FDOT MASTER PLAN APD49	285,000.00	44,501.36	165,896.00	24,540.51	134,380.51		31,515.49	81.00%	
1243	005-00-389-3-8000	RCO LEASE (BEACON GRANT)	0.00	342.00	0.00	57.00	456.00		-456.00	0.00%	
1244	005-00-389-3-8906	FDOT GRANT OBSTRUCTION/TREE RE	0.00	25,314.03	0.00	0.00	0.00		0.00	0.00%	
1245	005-00-389-3-8922	FDOT West Taxilanes & Apron st	15,621.00	82,643.42	0.00	0.00	0.00		0.00	0.00%	
1246	005-00-389-3-8923	FDOT RWY 9 Obstruction Tree Re	539,479.00	284,029.45	71,066.00	0.00	49,461.93		21,604.07	69.60%	
1247	005-00-389-3-8924	FDOT Wildlife Hazard Assessmen	8,600.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1248	005-00-389-3-8925	FDOT Bulk Hangar (W1-3) Apron	99,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1249	005-00-389-3-8926	FDOT RWY 9/27 EXT feasibility	100,000.00	0.00	100,000.00	0.00	11,800.00		88,200.00	11.80%	
1250	005-00-389-3-8927	FDOT Access Control & Gate Imp	104,846.00	100,372.50	0.00	0.00	0.00		0.00	0.00%	
1251	005-00-389-3-8928	FDOT CORPORATE	262,500.00	0.00	900,000.00	0.00	64,611.25		835,388.75	7.18%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1252	005-00-389-3-8929	FDOT Emergency Generators	248,000.00	59,995.00	179,863.00	0.00	141,764.87		38,098.13	78.82%	
1253	005-00-389-3-8930	FDOT TAXIWAY 'E'CHO	19,676.00	9,493.35	5,017.00	0.00	2,767.18		2,249.82	55.16%	
1254	005-00-389-3-8931	FDOT AIRPORT AGIS SURVEY & MAP	15,225.00	10,190.25	3,458.00	1,850.75	3,881.75		-423.75	112.25%	
1255	005-00-389-3-8932	FDOT Airport RW 9/27 E END APP	500,000.00	0.00	500,000.00	0.00	0.00		500,000.00	0.00%	
1256	005-00-389-3-8933	FDOT WILDLIFE HAZARD TRENCH F	600,000.00	0.00	300,000.00	0.00	0.00		300,000.00	0.00%	
1257	005-00-389-3-8934	FDOT AIRPORT AIRCRAFT TRANSIEN	0.00	0.00	3,566.00	833.37	1,975.62		1,590.38	55.40%	
1258	005-00-389-3-8935	AIRPORT RUNWAY MARKING REHAB 9	0.00	0.00	200,000.00	7,850.00	199,996.09		3.91	100.00%	
1259			---	---	---	---	---		---	---	
1260		TOTAL	2,797,947.00	616,881.36	2,428,866.00	35,131.63	611,095.20		1,817,770.80	26.00%	
1261											
1262			---	---	---	---	---		---	---	
1263		TOTAL GRANTS	3,179,206.00	794,033.83	2,623,053.00	51,865.69	757,951.08	0.00	1,865,101.92	29.00%	
1264			---	---	---	---	---		---	---	
1265											
1266		**OPERATING REVENUES**									
1267	005-00-344-1-1010	100 LL AVIATION FUEL	630,000.00	303,723.25	768,900.00	39,578.00	321,836.92		447,063.08	41.86%	
1268	005-00-344-1-1020	JET A AVIATION FUEL	400,000.00	167,112.42	432,000.00	10,781.40	155,347.28		276,652.72	35.96%	
1269	005-00-344-1-1030	DONATIONS-FLY-IN EVENT	20,000.00	0.00	20,600.00	0.00	0.00		20,600.00	0.00%	
1270	005-00-344-1-1200	TIE DOWN FEES/VEHICLE PARKING	4,000.00	4,124.75	4,120.00	649.75	7,343.00		-3,223.00	178.23%	
1271	005-00-344-1-1400	VENDING	800.00	0.00	824.00	0.00	0.00		824.00	0.00%	
1272	005-00-344-1-1700	AVIATION LUBRICANTS	2,000.00	1,082.53	2,060.00	336.00	2,424.65		-364.65	117.70%	
1273	005-00-344-1-1800	MERCHANDISE SALES	1,000.00	989.17	1,808.00	240.00	1,270.00		538.00	70.24%	
1274	005-00-362-0-1000	HANGAR RENTALS	392,524.00	235,835.77	404,300.00	48,719.06	263,170.62		141,129.38	65.09%	
1275	005-00-362-0-1100	HANGAR MAINT FEE	19,200.00	14,489.59	19,776.00	1,625.00	14,295.53		5,480.47	72.29%	
1276	005-00-362-0-2000	LAND LEASE	4,000.00	3,400.00	4,120.00	425.00	3,400.00		720.00	82.52%	
1277	005-00-362-0-3000	BUILDING RENTAL	20,000.00	10,037.70	20,600.00	1,475.00	15,725.00		4,875.00	76.33%	
1278			---	---	---	---	---		---	---	
1279		TOTAL	1,493,524.00	740,795.18	1,679,108.00	103,829.21	784,813.00		894,295.00	47.00%	
1280											
1281		**OTHER REVENUES**									
1282	005-00-364-0-1001	LOSS ON SALE/DISPOSAL OF ASSET	0.00	60,825.00	0.00	0.00	0.00		0.00	0.00%	
1283	005-00-365-0-0000	SURPLUS EQUIPMENT-AIRPORT	2,250.00	0.00	2,318.00	0.00	0.00		2,318.00	0.00%	
1284	005-00-369-9-1000	MISCELLANEOUS REVENUES	3,500.00	4,741.75	3,605.00	1,045.22	5,381.00		-1,776.00	149.26%	
1285	005-00-369-9-1001	E-PAYABLES REVENUE SHARE	300.00	465.05	309.00	20.11	242.97		66.03	78.63%	
1286	005-00-369-9-2000	REFUNDS/REIMBURSEMENTS	0.00	872.74	0.00	0.00	0.00		0.00	0.00%	
1287	005-00-369-9-4000	INSURANCE CLAIMS - AIRPORT	0.00	4,235.00	25,000.00	0.00	25,000.00		0.00	100.00%	
1288			---	---	---	---	---		---	---	
1289		TOTAL	6,050.00	71,139.54	31,232.00	1,065.33	30,623.97		608.03	98.00%	
1290											
1291		**TRANSFERS**									
1292	005-00-381-0-0000	TRANSFER FROM GENERAL	284,340.00	189,560.00	200,000.00	16,667.00	133,336.00		66,664.00	66.67%	
1293			---	---	---	---	---		---	---	
1294		TOTAL	284,340.00	189,560.00	200,000.00	16,667.00	133,336.00		66,664.00	67.00%	
1295											
1296		**LOAN PROCEEDS**									
1297			---	---	---	---	---		---	---	
1298		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1299											
1300			---	---	---	---	---		---	---	
1301		TOTAL REVENUES	4,963,120.00	1,795,528.55	4,533,393.00	173,427.23	1,706,724.05		2,826,668.95	38.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1302			----------	----------	----------	----------	----------		----------	----------	
1303											
1304		**CASH BALANCE FORWARD**									
1305	005-00-301-0-0000	OPERATING CASH BALANCE FORWARD	38,155.00	0.00	38,155.00	0.00	0.00		38,155.00	0.00%	
1306	005-00-302-0-0000	SURPLUS LAND BALANCE FORWARD	169,000.00	0.00	133,865.00	0.00	67,646.20		66,218.80	50.53%	
1307			----------	----------	----------	----------	----------		----------	----------	
1308		TOTAL	207,155.00	0.00	172,020.00	0.00	67,646.20		104,373.80	40.00%	
1309			----------	----------	----------	----------	----------		----------	----------	
1310		**TOTAL REV, TRFS & CASH BALANCE**	**5,170,275.00**	**1,795,528.55**	**4,705,413.00**	**173,427.23**	**1,774,370.25**		**2,931,042.75**	**38.00%**	
1311			----------	----------	----------	----------	----------		----------	----------	
1312	**AIRPORT EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
1313		**PERSONNEL SERVICES**									
1314	005-05-542-1-1100	EXECUTIVE SALARIES	101,010.00	62,517.24	106,197.00	7,769.60	64,207.48	0.00	41,989.52	60.46%	
1315	005-05-542-1-1200	REGULAR SALARIES	173,750.00	119,010.14	204,204.00	13,271.38	116,760.49	0.00	87,443.51	57.18%	
1316	005-05-542-1-1400	OVERTIME	7,644.00	7,336.59	6,500.00	2,220.46	13,765.17	0.00	-7,265.17	211.77%	
1317	005-05-542-1-2100	FICA TAX EXPENSE	21,604.00	14,073.81	24,243.00	1,724.86	14,446.21	0.00	9,796.79	59.59%	
1318	005-05-542-1-2200	RETIREMENT EXPENSE	86,698.00	45,326.72	75,753.00	5,469.32	45,120.44	0.00	30,632.56	59.56%	
1319	005-05-542-1-2300	HEALTH AND LIFE INSURANCE	18,463.00	18,065.15	58,627.00	1,936.72	15,977.96	0.00	42,649.04	27.25%	
1320	005-05-542-1-2400	WORKERS COMP	7,784.00	7,865.55	8,173.00	0.00	6,127.02	2,042.34	3.64	74.97%	
1321			----------	----------	----------	----------	----------	----------	----------	---------	
1322		TOTAL	416,953.00	274,195.20	483,697.00	32,392.34	276,404.77	2,042.34	205,249.89	58.00%	
1323											
1324		**OPERATING EXPENSES**									
1325	005-05-542-3-3100	PROFESSIONAL SERVICES	29,500.00	8,812.86	44,996.00	290.00	6,397.00	440.00	38,159.00	14.22%	
1326	005-05-542-3-3120	PRE-EMPLOYMENT EXPENSE	1,000.00	149.52	1,050.00	0.00	0.00	0.00	1,050.00	0.00%	
1327	005-05-542-3-3200	ACCOUNTING AND AUDITING	5,287.00	2,296.76	11,072.00	3,254.82	4,206.78	1,684.66	5,180.56	37.99%	
1328	005-05-542-3-4020	SCHOOLING, CONFERENCE, ETC	5,000.00	376.07	5,250.00	0.00	1,329.44	896.64	3,023.92	25.32%	
1329	005-05-542-3-4100	COMMUNICATIONS SERVICES	16,000.00	1,637.87	16,800.00	330.78	8,163.04	250.00	8,386.96	48.59%	
1330	005-05-542-3-4200	POSTAGE AND FREIGHT	300.00	0.00	315.00	0.00	0.00	0.00	315.00	0.00%	
1331	005-05-542-3-4310	NATURAL GAS	1,000.00	738.56	1,050.00	68.41	1,170.65	0.00	-120.65	111.49%	
1332	005-05-542-3-4315	UTILITIES-WATER	8,000.00	4,609.35	8,400.00	528.75	4,666.95	0.00	3,733.05	55.56%	
1333	005-05-542-3-4320	ELECTRICITY	20,000.00	17,576.55	21,000.00	3,087.95	23,425.67	0.00	-2,425.67	111.55%	
1334	005-05-542-3-4330	CREDIT CARD FEES	30,000.00	20,630.92	31,500.00	2,359.65	21,596.11	0.00	9,903.89	68.56%	
1335	005-05-542-3-4400	RENTALS AND LEASES	11,700.00	284.40	12,285.00	35.50	284.00	142.00	11,859.00	2.31%	
1336	005-05-542-3-4500	LIABILITY INSURANCE	84,083.00	70,289.68	88,287.00	0.00	60,744.27	20,248.09	7,294.64	68.80%	
1337	005-05-542-3-4510	INSURANCE CLAIMS REIMBURSABLE	0.00	17,163.50	0.00	0.00	0.00	0.00	0.00	0.00%	
1338	005-05-542-3-4610	BUILDING MAINTENANCE	36,717.00	21,791.51	27,500.00	2,083.78	8,896.23	0.00	18,603.77	32.35%	
1339	005-05-542-3-4615	HANGAR MAINTENANCE	30,000.00	10,610.47	33,000.00	390.00	13,918.48	0.00	19,081.52	42.18%	
1340	005-05-542-3-4620	EQUIPMENT/FIELD MAINTENANCE	48,958.00	23,062.33	31,350.00	2,585.00	8,929.64	4,310.00	18,110.36	28.48%	
1341	005-05-542-3-4630	VEHICLE MAINTENANCE	5,000.00	413.22	5,250.00	0.00	990.90	0.00	4,259.10	18.87%	
1342	005-05-542-3-4650	GROUNDS LANDSCAPING	57,750.00	32,432.01	53,800.00	6,995.67	34,319.69	0.00	19,480.31	63.79%	
1343	005-05-542-3-4800	ADVERTISING	5,000.00	0.00	5,250.00	0.00	0.00	0.00	5,250.00	0.00%	
1344	005-05-542-3-4810	LEGAL ADVERTISING	1,000.00	282.48	1,050.00	0.00	148.00	452.00	450.00	14.10%	
1345	005-05-542-3-4900	FLY-IN EVENT-EXPENSES	20,000.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00	0.00%	
1346	005-05-542-3-5000	FEES & FINES	0.00	90.21	0.00	0.00	105.69	0.00	-105.69	0.00%	
1347	005-05-542-3-5100	OFFICE SUPPLIES	2,082.00	872.71	1,575.00	119.06	1,033.07	0.00	541.93	65.59%	
1348	005-05-542-3-5170	100LL FUEL	491,684.00	215,831.92	522,588.00	44,214.53	281,798.25	65,714.87	175,074.88	53.92%	
1349	005-05-542-3-5180	JET A FUEL	264,000.00	87,792.77	218,000.00	36,938.36	116,880.27	0.00	101,119.73	53.61%	
1350	005-05-542-3-5210	GAS AND LUBRICANTS	2,500.00	819.17	2,625.00	162.15	2,397.79	0.00	227.21	91.34%	
1351	005-05-542-3-5220	GENERAL MERCHANDISE	5,000.00	713.69	5,250.00	0.00	1,772.07	1,078.82	2,399.11	33.75%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1352	005-05-542-3-5230	JANITORIAL SUPPLIES	2,500.00	1,376.02	2,625.00	0.00	1,405.23	100.02	1,119.75	53.53%	
1353	005-05-542-3-5260	UNIFORMS	500.00	0.00	525.00	0.00	430.50	0.00	94.50	82.00%	
1354	005-05-542-3-5280	OPERATING SUPPLIES	9,013.00	2,444.64	6,300.00	100.31	3,268.04	157.00	2,874.96	51.87%	
1355	005-05-542-3-5400	MEMBR,SUBSCRIPT,DUES	6,800.00	866.00	5,455.00	0.00	251.00	0.00	5,204.00	4.60%	
1356	005-05-542-3-6000	AIRPORT SURPLUS LAND SPEND PLA	0.00	0.00	10,500.00	0.00	0.00	0.00	10,500.00	0.00%	
1357											
1358		TOTAL	1,200,374.00	543,965.19	1,185,648.00	103,544.72	608,528.76	95,474.10	481,645.14	52.00%	
1359											
1360		**CAPITAL OUTLAY**									
1361	005-05-542-6-6309	FDOT WEST TAXILANES & APRON ST	15,621.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1362	005-05-542-6-6400	CAPITAL OUTLAY	0.00	0.00	6,976.00	0.00	0.00	0.00	0.00	0.00%	
1363	005-05-542-6-6450	CAPITAL IMPROVEMENTS	14,953.00	0.00	112,000.00	0.00	67,646.20	0.00	44,353.80	60.40%	
1364	005-05-542-8-6303	FDOT Taxiway "E"CHO	19,676.00	9,493.35	5,016.00	0.00	2,767.18	1,767.32	481.50	55.17%	
1365	005-05-542-8-6308	FAA West Taxilanes & Apron Fed	17,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1366	005-05-542-8-6310	Fed FAA Taxiway "E"cho	227,234.00	85,440.22	95,309.00	0.00	61,259.07	24,896.43	9,153.50	64.27%	
1367	005-05-542-8-6311	FDOT RWY 9 Obstruction Tree Re	539,479.00	284,029.45	71,066.00	0.00	49,461.93	0.73	21,603.34	69.60%	
1368	005-05-542-8-6312	FDOT Wildlife Hazard Assessmen	8,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1369	005-05-542-8-6314	FDOT Bulk Hangar (W1-3) Apron	99,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1370	005-05-542-8-6315	FDOT RWY 9/27 EXT feasibility	100,000.00	0.00	100,000.00	0.00	11,800.00	0.00	88,200.00	11.80%	
1371	005-05-542-8-6316	FDOT Access Control & Gate Imp	104,846.00	100,372.50	0.00	0.00	0.00	0.00	0.00	0.00%	
1372	005-05-542-8-6317	AIRPORT FDOT CORPORATE HANGAR	262,500.00	0.00	900,000.00	0.00	64,611.25	0.00	835,388.75	7.18%	
1373	005-05-542-8-6318	FDOT Emergency Generators	248,000.00	59,995.00	179,863.00	0.00	141,764.87	25,150.56	12,947.57	78.82%	
1374	005-05-542-8-6319	FAA AIRPORT AGIS SURVEY & MAPP	137,025.00	91,712.25	31,118.00	900.00	19,179.00	11,938.50	0.50	61.63%	
1375	005-05-542-8-6320	FDOT AIRPORT AGIS SURVEY & MAP	15,225.00	10,190.25	3,458.00	100.00	2,131.00	1,326.50	0.50	61.63%	
1376	005-05-542-8-6321	FDOT AIRPORT MASTER PLAN	285,000.00	44,501.36	165,896.00	24,540.51	134,380.51	31,515.41	0.08	81.00%	
1377	005-05-542-8-6322	FDOT Airport RW 9/27 E END APP	500,000.00	0.00	500,000.00	0.00	0.00	0.00	500,000.00	0.00%	
1378	005-05-542-8-6323	FDOT WILDLIFE HAZARD TRENCH F	600,000.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00	0.00%	
1379	005-05-542-8-6324	FAA AIRPORT AIRCRAFT TRANSIENT	0.00	0.00	67,760.00	15,834.06	66,417.81	1,342.19	0.00	100.00%	
1380	005-05-542-8-6325	FDOT AIRPORT AIRCRAFT TRANSIEN	0.00	0.00	3,566.00	833.37	1,702.62	1,863.38	0.00	100.00%	
1381	005-05-542-8-6326	FDOT AIRWAY RUNWAY MARKING REH	0.00	0.00	200,000.00	7,850.00	199,996.09	0.00	3.91	100.00%	
1382											
1383		TOTAL	3,194,159.00	685,734.38	2,742,028.00	50,057.94	823,117.53	99,801.02	1,812,133.45	31.00%	
1384											
1385		**DEBT SERVICE**									
1386	005-05-517-7-7140	PRINCIPAL-AIRPORT VEHICLE	5,493.00	5,493.01	0.00	0.00	0.00	0.00	0.00	0.00%	
1387	005-05-517-7-7141	PRINCIPAL - GENERAL FUND LOAN	50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00%	
1388	005-05-517-7-7240	INTEREST-AIRPORT VEHICLE	50.00	49.98	0.00	0.00	0.00	0.00	0.00	0.00%	
1389											
1390		TOTAL	55,543.00	5,542.99	50,000.00	0.00	0.00	0.00	50,000.00	0.00%	
1391											
1392											
1393		TOTAL EXPENDITURES	4,867,029.00	1,509,437.76	4,461,373.00	185,995.00	1,708,051.06	197,317.46	2,549,028.48	38.00%	
1394											
1395											
1396		**TRANSFERS, CONT, RESERVES**									
1397	005-05-542-9-9100	REIMB GENERAL FUND-ADMIN EXP	177,268.00	118,178.64	217,037.00	0.00	54,258.00	0.00	162,779.00	25.00%	
1398	005-05-542-9-9900	CONTINGENCY/RESERVE	125,979.00	0.00	27,003.00	0.00	0.00	0.00	58,979.03	0.00%	
1399											
1400		TOTAL	303,247.00	118,178.64	244,040.00	0.00	54,258.00	0.00	221,758.03	22.00%	
1401											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1402		**TOTAL EXPENDITURES, TRANSFERS,**									
1403	**AIRPORT FUND**	**CONTINGENCIES & RESERVES**	**5,170,276.00**	**1,627,616.40**	**4,705,413.00**	**185,995.00**	**1,762,309.06**	**197,317.46**	**2,770,786.51**	**37.00%**	
1404			---	---	---	---	---	---	---	---	
1405											
1406	**WATER FUND**										
1407	WATER FUND REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04										
1408		**GRANTS**									
1409	041-00-389-2-8107	FEMA HMGP 4283-66 LIFT STATION	334,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1410	041-00-389-3-5010	CDBG MIT SANITARY WASTEWATER R	382,000.00	166,618.41	198,859.00	0.00	64,899.00		133,960.00	32.64%	
1411	041-00-389-5-2000	Fed CDBG DEO Madison to 11th	748,674.00	507.08	714,000.00	0.00	35,099.99		678,900.01	4.92%	
1412	041-00-389-5-2100	SANITARY SEWE SMART SENSOR	0.00	0.00	103,000.00	0.00	0.00		103,000.00	0.00%	
1413	041-00-389-5-3920	Fed DEO RIF St. Johns Ave Mose	0.00	322,715.69	0.00	0.00	0.00		0.00	0.00%	
1414	041-00-389-6-3000	FDEP LPA0354 Sewer Main and Ma	1,625,000.00	300,353.37	2,000,000.00	171,925.29	1,057,524.12		942,475.88	52.88%	
1415	041-00-389-6-3100	FDEP Potable Water state North	2,100,000.00	0.00	5,000,000.00	939,245.12	1,763,799.58		3,236,200.42	35.28%	
1416	041-00-389-6-3200	FDEP Sewer Lining state	1,000,000.00	0.00	1,000,000.00	0.00	0.00		1,000,000.00	0.00%	
1417	041-00-389-7-1008	WWTP Biosolids LPR0004 FDEP	1,324,600.00	842,338.08	242,985.00	0.00	10,012.55		232,972.45	4.12%	
1418	041-00-389-7-1009	SJRWMD #35891 Madison to 11th	500,000.00	391,123.76	694,000.00	0.00	0.00		694,000.00	0.00%	
1419	041-00-334-3-5000	DEO Lift Station 16 Expansion	340,196.00	9,989.92	329,443.00	9,670.33	263,901.03		65,541.97	80.11%	
1420			---	---	---	---	---		---	---	
1421		TOTAL	8,354,470.00	2,033,646.31	10,282,287.00	1,120,840.74	3,195,236.27		7,087,050.73	32.00%	
1422											
1423		**CHARGES FOR SERVICES**									
1424	041-00-343-6-1000	WATER SALES	4,350,557.00	2,894,104.97	4,481,074.00	374,148.76	3,009,965.81		1,471,108.19	67.17%	
1425	041-00-343-6-1010	WATER TAPS & RENEWALS	51,676.00	16,500.00	53,226.00	5,000.00	29,500.00		23,726.00	55.42%	
1426	041-00-343-6-1040	PENALTIES	76,929.00	46,570.80	79,237.00	5,754.80	49,865.38		29,371.62	62.93%	
1427	041-00-343-6-2000	BROKEN METERS/LOCKS	2,612.00	794.95	2,690.00	0.00	470.00		2,220.00	17.47%	
1428	041-00-343-6-3000	WASTEWATER SERVICE REVENUE	3,854,971.00	2,613,997.36	3,970,620.00	340,820.12	2,719,087.55		1,251,532.45	68.48%	
1429	041-00-343-6-3010	WASTEWATER TAPS/RENEWALS	50,965.00	20,000.00	52,494.00	2,500.00	20,000.00		32,494.00	38.10%	
1430	041-00-343-6-3020	SEPTIC DUMPING (WWTP)	216,550.00	126,765.00	223,047.00	12,165.00	131,447.50		91,599.50	58.93%	
1431	041-00-343-6-4000	WATER IMPACT FEES	251,326.00	57,894.00	258,866.00	2,244.00	24,896.00		233,970.00	9.62%	
1432	041-00-343-6-5000	WASTEWATER IMPACT FEES-NEW CON	264,495.00	56,152.00	272,430.00	2,360.00	19,871.00		252,559.00	7.29%	
1433			---	---	---	---	---		---	---	
1434		TOTAL	9,120,081.00	5,832,779.08	9,393,684.00	744,992.68	6,005,103.24		3,388,580.76	64.00%	
1435											
1436		**OTHER REVENUES**									
1437	041-00-361-1-1000	INTEREST-SERIES 98 SINKING FD	843.00	1,959.31	868.00	321.92	1,883.98		-1,015.98	217.05%	
1438	041-00-361-1-1100	INTEREST DW 540250	103.00	96.77	106.00	179.45	1,342.08		-1,236.08	1266.11%	
1439	041-00-362-0-1000	COMMUNICATION TOWER LEASE	28,942.00	24,602.77	29,810.00	0.00	23,683.04		6,126.96	79.45%	
1440	041-00-362-0-1005	TATER FARMS LAND LEASE	33,050.00	24,750.00	34,042.00	0.00	24,750.00		9,292.00	72.70%	
1441	041-00-364-0-4900	SURPLUS EQUIPMENT-WATER	8,012.00	0.00	8,252.00	0.00	0.00		8,252.00	0.00%	
1442	041-00-369-9-1000	OTHER REVENUE	8,122.00	62.54	8,365.00	0.00	1,751.45		6,613.55	20.94%	
1443	041-00-369-9-1001	E-PAYABLES REVENUE SHARE	869.00	887.65	895.00	58.24	483.59		411.41	54.03%	
1444	041-00-369-9-2000	REFUNDS/REIMBURSEMENTS	0.00	0.00	0.00	0.00	1,496.50		-1,496.50	0.00%	
1445	041-00-384-0-1002	SRF 2019 MATCHING PROCEEDS DW5	593,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1446	041-00-384-0-1004	SRF DW54025 PROCEEDS Carbon Fi	1,317,802.00	0.00	1,312,368.00	0.00	635,835.99		676,532.01	48.45%	
1447	041-00-384-0-1005	SRF 54022 DOWNTOWN POTABLE	23,219.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1448			---	---	---	---	---		---	---	
1449		TOTAL	2,013,962.00	52,359.04	1,394,706.00	559.61	691,226.63		703,479.37	50.00%	
1450			---	---	---	---	---		---	---	
1451											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1452											
1453		TOTAL OPERATING REVENUES	19,488,513.00	7,918,784.43	21,070,677.00	1,866,393.03	9,891,566.14		11,179,110.86	47.00%	
1454											
1455											
1456		**TRANSFERS IN**									
1457	041-00-381-0-1000	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	25,015.71		-25,015.71		
1458	041-00-381-0-3000	TRANSFER FROM CENTRAL TIF POTA	93,148.00	0.00	100,000.00	0.00	0.00		100,000.00	0.00%	
1459	041-00-381-0-3100	TRANSFER FROM SOUTH TIF-POTABL	28,080.00	0.00	30,000.00	0.00	0.00		30,000.00	0.00%	
1460											
1461		TOTAL	121,228.00	0.00	130,000.00	0.00	25,015.71		104,984.29	20.00%	
1462											
1463		**CASH BALANCE FOWARD**									
1464	041-00-301-0-0100	CASH BALANCE FOWARD	4,022,639.00	0.00	4,022,639.00	0.00	1,359,668.08		2,662,970.92	33.80%	
1465	041-00-301-0-0101	WATER IMPACT FEES BALANCE FORW	77,223.00	0.00	77,223.00	0.00	0.00		77,223.00	0.00%	
1466	041-00-301-0-0102	WASTEWATER IMPACT FEES BALANCE	156,217.00	0.00	156,217.00	0.00	0.00		156,217.00	0.00%	
1467	041-00-301-1-0000	UTILITY CAPITAL REPLACEMENT BA	2,158,440.00	0.00	2,158,440.00	0.00	0.00		2,158,440.00	0.00%	
1468	041-00-301-1-7000	FRUFC REBATE-CAP PROJECTS ONLY	8,095.00	0.00	8,095.00	0.00	0.00		8,095.00	0.00%	
1469											
1470		TOTAL	6,422,614.00	0.00	6,422,614.00	0.00	1,359,668.08		5,062,945.92	22.00%	
1471											
1472	**WATER FUND**	**TOTAL REV, TRF & CASH BALANCES**	**26,032,355.00**	**7,918,784.43**	**27,623,291.00**	**1,866,393.03**	**11,276,249.93**		**16,347,041.07**	**41.00%**	
1473											
1474	WATER FUND EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04										
1475		**WATER PLANT**									
1476											
1477		**PERSONNEL SERVICES**									
1478	041-11-533-1-1100	EXECUTIVE SALARIES	121,486.00	0.00	121,485.00	5,481.60	60,655.80	0.00	60,829.20	49.93%	
1479	041-11-533-1-1200	REGULAR SALARIES	279,553.00	204,255.63	271,635.00	16,505.42	143,444.60	0.00	128,190.40	52.81%	
1480	041-11-533-1-1400	OVERTIME	49,140.00	20,175.20	50,000.00	0.00	7,006.73	0.00	42,993.27	14.01%	
1481	041-11-533-1-2100	FICA TAX EXPENSE	34,439.00	16,894.38	33,899.00	1,620.90	15,603.63	0.00	18,295.37	46.03%	
1482	041-11-533-1-2200	RETIREMENT EXPENSE	138,205.00	52,289.27	122,301.00	5,930.00	54,183.19	0.00	68,117.81	44.30%	
1483	041-11-533-1-2300	HEALTH AND LIFE INSURANCE	135,777.00	37,542.54	81,977.00	3,866.11	29,422.79	0.00	52,554.21	35.89%	
1484											
1485		TOTAL	758,600.00	331,157.02	681,297.00	33,404.03	310,316.74	0.00	370,980.26	46.00%	
1486											
1487		**OPERATING EXPENSES**									
1488	041-11-533-3-3100	PROFESSIONAL SERVICES	62,400.00	27,187.49	50,000.00	2,950.00	37,202.66	0.00	12,797.34	74.41%	
1489	041-11-533-3-3110	LAB/TESTING	30,000.00	10,170.66	30,000.00	2,886.00	16,044.45	0.00	13,955.55	53.48%	
1490	041-11-533-3-3120	PRE-EMPLOYMENT EXPENSE	912.00	159.53	812.00	0.00	530.47	0.00	281.53	65.33%	
1491	041-11-533-3-4020	SCHOOLING, CONFERENCE, ETC	8,000.00	1,767.03	7,700.00	0.00	1,688.52	4,130.00	1,881.48	21.93%	
1492	041-11-533-3-4100	COMMUNICATIONS SERVICES	5,200.00	3,357.61	200.00	501.03	4,732.85	0.00	-4,532.85	2366.43%	
1493	041-11-533-3-4200	POSTAGE AND FREIGHT	208.00	0.00	100.00	0.00	0.00	16.61	83.39	0.00%	
1494	041-11-533-3-4320	ELECTRICITY	170,000.00	96,672.69	149,900.00	15,778.87	126,187.37	0.00	23,712.63	84.18%	
1495	041-11-533-3-4400	RENTALS AND LEASES	1,040.00	284.40	1,500.00	35.55	284.40	142.20	1,073.40	18.96%	
1496	041-11-533-3-4500	LIABILITY INSURANCE	1,307.00	799.35	1,500.00	0.00	1,032.03	344.01	123.96	68.80%	
1497	041-11-533-3-4610	BUILDING MAINTENANCE	25,000.00	9,293.85	15,000.00	306.32	6,001.52	547.94	8,450.54	40.01%	
1498	041-11-533-3-4620	EQUIPMENT MAINTENANCE	75,000.00	31,634.74	75,000.00	7,073.29	57,604.77	2,983.96	14,411.27	76.81%	
1499	041-11-533-3-4630	VEHICLE MAINTENANCE	1,040.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
1500	041-11-533-3-4680	STORM REPAIR/CLEANUP	0.00	137.08	0.00	0.00	0.00	0.00	0.00	0.00%	
1501	041-11-533-3-5000	FINES & FEES	520.00	123.20	520.00	0.00	114.72	0.00	405.28	22.06%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1502	041-11-533-3-5100	OFFICE SUPPLIES	1,500.00	933.64	1,500.00	0.00	227.95	0.00	1,272.05	15.20%	
1503	041-11-533-3-5210	GAS AND LUBRICANTS	2,500.00	2,225.93	3,000.00	531.51	2,965.91	0.00	34.09	98.86%	
1504	041-11-533-3-5230	JANITORIAL SUPPLIES	1,560.00	426.27	1,500.00	43.20	367.20	0.00	1,132.80	24.48%	
1505	041-11-533-3-5250	SMALL TOOLS	4,000.00	1,358.05	4,000.00	0.00	1,829.94	123.01	2,047.05	45.75%	
1506	041-11-533-3-5260	UNIFORMS	5,500.00	3,755.63	6,000.00	473.70	3,320.80	0.00	2,679.20	55.35%	
1507	041-11-533-3-5270	CHEMICALS AND FERTILIZERS	249,400.00	75,833.83	149,900.00	0.00	70,448.96	3,202.00	76,249.04	47.00%	
1508	041-11-533-3-5280	OPERATING SUPPLIES	15,600.00	10,925.89	15,600.00	1,153.22	9,995.72	1,158.23	4,446.05	64.08%	
1509	041-11-533-3-5400	MEMBR,SUBSCRIPT,DUES	1,040.00	456.33	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	
1510			---	---	---	---	---	---	---	---	
1511		TOTAL	661,727.00	277,503.20	515,732.00	31,732.69	340,580.24	12,647.96	162,503.80	67.00%	
1512											
1513		**CAPITAL OUTLAY**									
1514	041-11-533-6-6330	SRF DW54025 Carbon Filters	1,317,802.00	0.00	1,312,368.00	0.00	635,835.99	177,422.20	499,109.81	48.45%	
1515	041-11-533-6-6380	WELL UPGRADES	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1516	041-11-533-6-6400	CAPITAL OUTLAY	500,000.00	146,978.96	689,556.00	27,126.75	409,666.55	258,635.50	21,253.95	59.41%	
1517			---	---	---	---	---	---	---	---	
1518		TOTAL	1,872,802.00	146,978.96	2,001,924.00	27,126.75	1,045,502.54	436,057.70	520,363.76	53.00%	
1519			---	---	---	---	---	---	---	---	
1520		**DEPARTMENT TOTAL**	**3,293,129.00**	**755,639.18**	**3,198,953.00**	**92,263.47**	**1,696,399.52**	**448,705.66**	**1,053,847.82**	**53.00%**	
1521			---	---	---	---	---	---	---	---	
1522		**SEWER/WASTEWATER PLANT**									
1523											
1524		**PERSONNEL SERVICES**									
1525	041-12-535-1-1100	EXECUTIVE SALARIES	161,796.00	69,413.93	165,346.00	6,943.84	60,059.00	0.00	105,287.00	36.32%	
1526	041-12-535-1-1200	REGULAR SALARIES	432,368.00	315,269.53	409,500.00	37,837.05	317,974.43	0.00	91,525.57	77.65%	
1527	041-12-535-1-1220	CLERICAL SALARY	49,467.00	31,733.02	50,232.00	4,057.60	37,991.40	0.00	12,240.60	75.63%	
1528	041-12-535-1-1400	OVERTIME	54,600.00	19,519.63	55,000.00	1,879.65	29,189.17	0.00	25,810.83	53.07%	
1529	041-12-535-1-2100	FICA TAX EXPENSE	53,415.00	32,468.17	52,026.00	3,708.43	32,645.51	0.00	19,380.49	62.75%	
1530	041-12-535-1-2200	RETIREMENT EXPENSE	197,594.00	102,343.88	187,702.00	10,961.83	95,315.19	0.00	92,386.81	50.78%	
1531	041-12-535-1-2300	HEALTH AND LIFE INSURANCE	139,594.00	115,407.83	125,814.00	12,390.00	103,084.90	0.00	22,729.10	81.93%	
1532			---	---	---	---	---	---	---	---	
1533		TOTAL	1,088,834.00	686,155.99	1,045,620.00	77,778.40	676,259.60	0.00	369,360.40	65.00%	
1534											
1535		**OPERATING EXPENSES**									
1536	041-12-535-3-3100	PROFESSIONAL SERVICES	9,600.00	2,412.60	9,800.00	4,215.50	6,585.50	720.00	2,494.50	67.20%	
1537	041-12-535-3-3110	LAB/TESTING	61,000.00	34,735.16	59,000.00	4,736.30	41,257.47	4,391.00	13,351.53	69.93%	
1538	041-12-535-3-3120	PRE-EMPLOYMENT EXPENSE	1,560.00	0.00	1,500.00	0.00	159.53	0.00	1,340.47	10.64%	
1539	041-12-535-3-3440	TREE REMOVAL	1,560.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00%	
1540	041-12-535-3-3460	RAILROAD CROSSING MAINTENANCE	676.00	0.00	350.00	0.00	0.00	0.00	350.00	0.00%	
1541	041-12-535-3-4000	TRAVEL	1,248.00	0.00	2,700.00	0.00	0.00	2,492.67	207.33	0.00%	
1542	041-12-535-3-4020	SCHOOLING, CONFERENCE, ETC	6,760.00	940.00	2,900.00	0.00	642.00	1,275.00	983.00	22.14%	
1543	041-12-535-3-4100	COMMUNICATIONS SERVICES	10,296.00	6,300.24	10,300.00	882.04	8,058.50	0.00	2,241.50	78.24%	
1544	041-12-535-3-4200	POSTAGE AND FREIGHT	1,144.00	176.55	1,000.00	0.00	610.25	0.00	389.75	61.03%	
1545	041-12-535-3-4310	NATURAL GAS	6,240.00	3,432.92	6,000.00	1,276.64	5,558.61	0.00	441.39	92.64%	
1546	041-12-535-3-4320	ELECTRICITY	250,000.00	175,681.32	280,000.00	21,029.90	154,219.20	0.00	125,780.80	55.08%	
1547	041-12-535-3-4330	CREDIT CARD FEES	1,040.00	227.86	500.00	0.00	0.00	0.00	500.00	0.00%	
1548	041-12-535-3-4400	RENTALS AND LEASES	46,800.00	15,569.68	43,000.00	3,932.49	24,801.81	142.00	18,056.19	57.68%	
1549	041-12-535-3-4500	LIABILITY INSURANCE	1,438.00	799.35	1,200.00	0.00	825.60	275.20	99.20	68.80%	
1550	041-12-535-3-4610	BUILDING MAINTENANCE	4,160.00	240.00	9,500.00	43.00	301.00	0.00	9,199.00	3.17%	
1551	041-12-535-3-4620	EQUIPMENT MAINTENANCE	165,000.00	84,107.72	165,000.00	8,200.56	114,015.89	22,575.75	28,408.36	69.10%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1552	041-12-535-3-4630	VEHICLE MAINTENANCE	3,328.00	1,518.37	3,200.00	129.54	2,756.34	0.00	443.66	86.14%	
1553	041-12-535-3-4680	STORM CLEANUP/REPAIR	0.00	236.38	700.00	0.00	0.00	0.00	700.00	0.00%	
1554	041-12-535-3-4700	PRINTING AND BINDING	234.00	114.47	250.00	26.78	174.18	0.00	75.82	69.67%	
1555	041-12-535-3-5000	FINES & FEES	0.00	52.70	100.00	0.00	95.34	0.00	4.66	95.34%	
1556	041-12-535-3-5100	OFFICE SUPPLIES	5,144.00	3,546.91	4,500.00	0.00	289.45	0.00	4,210.55	6.43%	
1557	041-12-535-3-5210	GAS AND LUBRICANTS	16,640.00	8,851.89	24,000.00	1,775.18	14,900.49	0.00	2,667.55	62.09%	
1558	041-12-535-3-5230	JANITORIAL SUPPLIES	624.00	365.97	500.00	212.32	433.84	0.00	66.16	86.77%	
1559	041-12-535-3-5250	SMALL TOOLS	6,760.00	4,317.69	6,800.00	739.20	1,381.99	2,337.00	3,081.01	20.32%	
1560	041-12-535-3-5260	UNIFORMS	9,568.00	5,850.35	9,700.00	646.56	6,180.62	0.00	3,519.38	63.72%	
1561	041-12-535-3-5270	CHEMICALS	90,480.00	42,752.42	90,000.00	1,845.00	34,852.50	0.00	55,147.50	38.73%	
1562	041-12-535-3-5280	OPERATING SUPPLIES	15,600.00	10,029.50	18,000.00	3,250.14	6,410.35	1,741.30	9,848.35	35.61%	
1563	041-12-535-3-5290	BIOSOLIDS DISPOSAL	56,160.00	29,409.36	86,000.00	9,425.24	72,710.44	0.00	5,655.64	84.55%	
1564	041-12-535-3-5400	MEMBR,SUBSCRIPT,DUES	572.00	208.83	400.00	0.00	0.00	0.00	400.00	0.00%	
1565			---	---	---	---	---	---	---	---	
1566		TOTAL	773,632.00	431,878.24	838,900.00	62,366.39	497,220.90	35,949.92	291,663.30	60.00%	
1567											
1568		**CAPITAL OUTLAY**									
1569	041-12-535-6-6301	DEO Lift Station 16 Expansion	1,784,804.00	32,042.14	1,752,098.00	476,700.46	746,177.08	714,640.17	291,280.75	42.59%	
1570	041-12-535-6-6359	WWTP Biosolids LPR0004 FDEP	1,324,600.00	842,338.08	242,984.00	0.00	6,842.55	120,779.62	115,361.83	2.82%	
1571	041-12-535-6-6450	CAPITAL IMPROVEMENTS	1,155,000.00	140,247.41	762,000.00	-2,200.00	234,603.05	267,495.05	273,422.15	30.79%	
1572			---	---	---	---	---	---	---	---	
1573		TOTAL	4,264,404.00	1,014,627.63	2,757,082.00	474,500.46	987,622.68	1,102,914.84	680,064.73	36.00%	
1574			---	---	---	---	---	---	---	---	
1575		**GRANTS**									
1576	041-12-535-8-6401	DEO Lift Station 16 Expansion	340,196.00	9,989.92	329,443.00	9,670.33	263,901.03	31,806.87	33,735.10	80.11%	
1577			---	---	---	---	---	---	---	---	
1578		TOTAL	340,196.00	9,989.92	329,443.00	9,670.33	263,901.03	31,806.87	33,735.10	81.00%	
1579			---	---	---	---	---	---	---	---	
1580		**DEPARTMENT TOTAL**	**6,467,066.00**	**2,142,651.78**	**4,971,045.00**	**624,315.58**	**2,425,004.21**	**1,170,671.63**	**1,374,823.53**	**49.00%**	
1581			---	---	---	---	---	---	---	---	
1582		**WATER/SEWER DISTRIBUTION**									
1583											
1584		**PERSONNEL SERVICES**									
1585	041-13-536-1-1100	EXECUTIVE SALARIES	93,713.00	48,497.18	118,850.00	5,564.80	45,143.38	0.00	73,706.62	37.98%	
1586	041-13-536-1-1200	REGULAR SALARIES	394,254.00	250,891.77	280,679.00	31,060.85	241,295.45	0.00	39,383.55	85.97%	
1587	041-13-536-1-1220	CLERICAL SALARY	36,966.00	21,642.42	38,220.00	2,959.18	25,469.85	0.00	12,750.15	66.64%	
1588	041-13-536-1-1400	OVERTIME	54,600.00	32,393.83	55,000.00	8,395.05	45,071.90	0.00	9,928.10	81.95%	
1589	041-13-536-1-2100	FICA TAX EXPENSE	44,334.00	25,777.80	37,695.00	3,437.32	25,373.45	0.00	12,321.55	67.31%	
1590	041-13-536-1-2200	RETIREMENT EXPENSE	177,916.00	84,141.01	135,999.00	11,177.39	85,112.39	0.00	50,886.61	62.58%	
1591	041-13-536-1-2300	HEALTH AND LIFE INSURANCE	161,318.00	92,308.76	91,159.00	9,869.34	81,179.33	0.00	9,979.67	89.05%	
1592			---	---	---	---	---	---	---	---	
1593		TOTAL	963,101.00	555,652.77	757,602.00	72,463.93	548,645.75	0.00	208,956.25	73.00%	
1594											
1595		**OPERATING EXPENSES**									
1596	041-13-536-3-3100	PROFESSIONAL SERVICES	33,965.00	33,606.38	23,119.00	4,737.69	13,674.04	8,998.86	446.10	59.15%	
1597	041-13-536-3-3120	PRE-EMPLOYMENT EXPENSE	1,040.00	0.00	1,000.00	0.00	276.47	0.00	723.53	27.65%	
1598	041-13-536-3-4020	SCHOOLING, CONFERENCE, ETC	10,400.00	4,960.93	4,500.00	0.00	1,010.00	100.00	3,390.00	22.44%	
1599	041-13-536-3-4100	COMMUNICATIONS SERVICES	7,904.00	3,508.92	5,500.00	548.07	4,310.07	0.00	1,189.93	78.36%	
1600	041-13-536-3-4200	POSTAGE AND FREIGHT	104.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1601	041-13-536-3-4310	NATURAL GAS	520.00	604.73	1,500.00	15.66	483.96	0.00	1,016.04	32.26%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1602	041-13-536-3-4315	WATER, SEWER, TRASH	0.00	0.00	0.00	0.00	40.55	0.00	-40.55	0.00%	
1603	041-13-536-3-4320	ELECTRICITY	2,704.00	1,403.93	1,700.00	208.02	1,748.82	0.00	-48.82	102.87%	
1604	041-13-536-3-4400	RENTALS AND LEASES	2,080.00	321.04	500.00	40.13	321.04	160.52	18.44	64.21%	
1605	041-13-536-3-4610	BUILDING MAINTENANCE	5,200.00	2,134.50	10,000.00	0.00	5,692.90	279.99	4,027.11	56.93%	
1606	041-13-536-3-4620	EQUIPMENT MAINTENANCE	20,800.00	11,046.91	15,881.00	2,843.56	6,868.63	285.37	8,727.00	43.25%	
1607	041-13-536-3-4630	VEHICLE MAINTENANCE	20,800.00	6,514.48	15,000.00	3,356.45	12,689.60	328.86	1,981.54	84.60%	
1608	041-13-536-3-4700	PRINTING AND BINDING	1,040.00	104.72	500.00	24.67	124.01	0.00	375.99	24.80%	
1609	041-13-536-3-4900	LEGAL ADVERTISING	520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1610	041-13-536-3-5100	OFFICE SUPPLIES	1,040.00	936.96	5,945.00	0.00	1,420.13	0.00	4,524.87	23.89%	
1611	041-13-536-3-5210	GAS AND LUBRICANTS	41,600.00	14,652.81	25,000.00	4,582.86	22,276.77	0.00	2,723.23	89.11%	
1612	041-13-536-3-5230	JANITORIAL SUPPLIES	2,080.00	929.71	1,000.00	146.79	946.98	0.00	53.02	94.70%	
1613	041-13-536-3-5250	SMALL TOOLS	5,200.00	3,449.67	5,000.00	0.00	3,350.27	326.19	1,323.54	67.01%	
1614	041-13-536-3-5260	UNIFORMS	4,160.00	2,266.24	4,500.00	295.34	2,294.50	0.00	2,205.50	50.99%	
1615	041-13-536-3-5280	OPERATING SUPPLIES	30,800.00	4,986.79	10,000.00	160.38	9,767.40	-224.59	457.19	97.67%	
1616	041-13-536-3-5330	ROAD REPAIRS	60,000.00	41,052.00	312,000.00	15,850.00	94,585.80	27,111.00	190,303.20	30.32%	
1617			---	---	---	---	---	---	---	---	
1618		TOTAL	251,957.00	132,480.72	442,645.00	32,809.62	181,881.94	37,366.20	223,396.86	42.00%	
1619											
1620		**CAPITAL OUTLAY**									
1621	041-13-536-6-6300	METERS AND METER REPAIR	31,236.00	20,112.05	34,000.00	916.59	26,482.82	0.00	7,517.18	77.89%	
1622	041-13-536-6-6320	WASTEWATER MATERIALS	18,220.00	4,956.49	18,000.00	5,471.54	12,863.78	3,171.67	1,964.55	71.47%	
1623	041-13-536-6-6330	PIPE AND FITTINGS	89,655.00	24,930.99	100,000.00	0.00	94,621.88	4,339.46	1,038.66	94.62%	
1624	041-13-536-6-6340	CONCRETE, FILL	15,600.00	15,600.00	30,000.00	0.00	22,620.00	5,840.00	1,540.00	75.40%	
1625	041-13-536-6-6372	CDBG MIT SANITARY WASTEWATER R	382,000.00	166,618.41	198,859.00	0.00	64,899.00	56,493.00	77,467.00	32.64%	
1626	041-13-536-6-6400	CAPITAL OUTLAY	62,800.00	22,008.30	408,000.00	0.00	49,246.40	242,365.45	116,388.15	12.07%	
1627	041-13-536-6-6450	CAPITAL IMPROVEMENTS	326,246.00	319,597.00	225,000.00	0.00	224,665.00	0.00	335.00	99.85%	
1628	041-13-536-6-6458	SRF 2019 DW54022 PALATKA HEIGH	593,000.00	313,926.69	0.00	0.00	0.00	0.00	0.00	0.00%	
1629	041-13-536-6-6464	SRF DW54022 Downtown Potable	23,219.00	23,219.40	0.00	0.00	0.00	0.00	0.00	0.00%	
1630	041-13-536-6-6467	CITY MATCH DEO MADISON 5TH TO	146,400.00	73,277.00	64,217.00	0.00	6,543.00	24,076.80	33,597.20	10.19%	
1631	041-13-536-6-6473	SRF DEO RIF St. Johns Ave Mose	213,620.00	88,821.36	0.00	0.00	0.00	0.00	0.00	0.00%	
1632	041-13-536-6-6474	PUBLIC WORKS BUILDING	0.00	0.00	0.00	0.00	19,313.04	0.00	-19,313.04	0.00%	
1633	041-13-536-6-6475	CITY MATCH SANITARY SEWER SMAR	0.00	0.00	136,270.00	0.00	0.00	0.00	136,270.00	0.00%	
1634	041-13-536-6-6476	SANITARY SEWER SMART SENSORS	0.00	0.00	154,426.00	0.00	0.00	0.00	154,426.00	0.00%	
1635	041-13-536-8-6465	DEO RIF MOSELY TO RR	0.00	-0.10	0.00	0.00	0.00	0.00	0.00	0.00%	
1636	041-13-536-8-6466	FDEP LPA0354 Sewer Main and Ma	1,625,000.00	282,366.31	2,000,000.00	171,925.29	1,057,524.12	694,635.38	247,840.50	52.88%	
1637	041-13-536-8-6467	Fed CDBG DEO Madison 5th to 11	748,674.00	507.08	714,000.00	0.00	35,099.99	309,130.01	369,770.00	4.92%	
1638	041-13-536-8-6468	FDEP Potable Water state North	2,100,000.00	0.00	5,000,000.00	939,245.12	1,763,799.58	185,983.38	3,050,217.04	35.28%	
1639	041-13-536-8-6469	FDEP Sewer Lining state	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00%	
1640	041-13-536-8-6471	SJRWMD 35891 MADISON TO 11TH S	500,000.00	391,123.76	0.00	0.00	0.00	0.00	0.00	0.00%	
1641			---	---	---	---	---	---	---	---	
1642		TOTAL	7,875,670.00	1,747,064.74	10,082,772.00	1,117,558.54	3,377,678.61	1,526,035.15	5,179,058.24	34.00%	
1643			---	---	---	---	---	---	---	---	
1644		**DEPARTMENT TOTAL**	**9,090,728.00**	**2,435,198.23**	**11,283,019.00**	**1,222,832.09**	**4,108,206.30**	**1,563,401.35**	**5,611,411.35**	**37.00%**	
1645			---	---	---	---	---	---	---	---	
1646		**WATER ADMINISTRATION**									
1647											
1648		**PERSONNEL SERVICES**									
1649	041-29-536-1-1200	REGULAR SALARIES	173,744.00	39,027.90	185,914.00	0.00	0.00	0.00	185,914.00	0.00%	
1650	041-29-536-1-1220	SALARIES CLERICAL	0.00	34,552.86	0.00	7,034.25	57,088.74	0.00	-57,088.74	0.00%	
1651	041-29-536-1-1300	OTHER SALARIES	0.00	42,076.38	0.00	20,558.40	57,314.76	0.00	-57,314.76	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1652	041-29-536-1-1400	OVERTIME-WATER ADMIN	0.00	2,189.62	0.00	104.32	884.90	0.00	-884.90	0.00%	
1653	041-29-536-1-2100	FICA TAX EXPENSE	13,291.00	8,900.76	14,222.00	2,064.18	8,562.06	0.00	5,659.94	60.20%	
1654	041-29-536-1-2200	RETIREMENT EXPENSE	53,339.00	36,048.14	51,312.00	7,644.36	31,349.84	0.00	19,962.16	61.10%	
1655	041-29-536-1-2300	HEALTH AND LIFE INSURANCE	35,787.00	28,119.08	34,394.00	3,013.82	25,603.69	0.00	8,790.31	74.44%	
1656	041-29-536-1-2400	WORKERS COMP	36,612.00	36,997.26	39,541.00	0.00	29,642.49	9,880.83	17.68	74.97%	
1657			---	---	---	---	---	---	---	---	
1658		TOTAL	312,773.00	227,912.00	325,383.00	40,419.33	210,446.48	9,880.83	105,055.69	65.00%	
1659											
1660		**OPERATING EXPENSES**									
1661	041-29-536-3-3100	PROFESSIONAL SERVICES	47,631.00	10,055.00	45,249.00	110.00	8,906.26	440.00	35,902.74	19.68%	
1662	041-29-536-3-3120	PRE-EMPLOYMENT EXPENSE	0.00	299.04	0.00	0.00	0.00	0.00	0.00	0.00%	
1663	041-29-536-3-3200	ACCOUNTING AND AUDITING	30,738.00	13,298.49	63,964.00	18,133.42	23,437.03	9,385.65	31,141.32	36.64%	
1664	041-29-536-3-4020	SCHOOLING, CONFERENCE, ETC	6,240.00	458.68	5,928.00	0.00	0.00	0.00	5,928.00	0.00%	
1665	041-29-536-3-4100	COMMUNICATIONS SERVICES	1,040.00	953.93	988.00	112.32	1,541.39	0.00	-553.39	156.01%	
1666	041-29-536-3-4200	POSTAGE AND FREIGHT	104.00	0.69	100.00	0.00	0.00	0.00	100.00	0.00%	
1667	041-29-536-3-4330	CREDIT CARD FEES	104.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00%	
1668	041-29-536-3-4400	RENTALS AND LEASES	520.00	181.92	494.00	22.74	181.92	90.96	221.12	36.83%	
1669	041-29-536-3-4500	LIABILITY INSURANCE	346,321.00	226,216.16	329,005.00	0.00	226,365.93	75,455.31	27,183.76	68.80%	
1670	041-29-536-3-4620	EQUIPMENT MAINTENANCE	46,800.00	0.00	35,074.00	0.00	0.00	0.00	35,074.00	0.00%	
1671	041-29-536-3-5100	OFFICE SUPPLIES	208.00	197.23	200.00	0.00	0.00	0.00	200.00	0.00%	
1672	041-29-536-3-5280	OPERATING SUPPLIES	4,680.00	189.99	4,446.00	0.00	0.00	0.00	4,446.00	0.00%	
1673			---	---	---	---	---	---	---	---	
1674		TOTAL	484,386.00	251,851.13	485,548.00	18,378.48	260,432.53	85,371.92	139,743.55	54.00%	
1675											
1676		**CAPITAL OUTLAY**									
1677	041-29-536-6-6474	PUBLIC WORKS BUILDING	0.00	0.00	0.00	0.00	5,702.67	0.00	-5,702.67	0.00%	
1678			---	---	---	---	---	---	---	---	
1679		TOTAL	0.00	0.00	0.00	0.00	5,702.67	0.00	-5,702.67	0.00%	
1680											
1681		**DEBT SERVICE**									
1682	041-13-517-7-7100	PRINCIPAL PUBLIC WORKS BUILDIN	23,375.00	0.00	24,892.00	0.00	0.00	0.00	24,892.00	0.00%	
1683	041-13-517-7-7200	INTEREST PUBLIC WORKS BLDG	40,151.00	42,150.46	37,213.00	0.00	19,311.10	0.00	17,901.90	51.89%	
1684	041-29-517-7-7120	PRINCIPAL DW541901	284,953.00	124,994.30	258,310.00	0.00	128,309.88	0.00	130,000.12	49.67%	
1685	041-29-517-7-7130	PRINCIPAL SERIES 2010A	233,113.00	233,113.36	240,669.00	0.00	240,669.00	0.00	0.00	100.00%	
1686	041-29-517-7-7140	PRINCIPAL SRF 2108 DW54022	517,904.00	0.00	512,592.00	0.00	0.00	0.00	512,592.00	0.00%	
1687	041-29-517-7-7160	PRINCIPAL WW 540230 SRF 2019	24,772.00	24,772.20	24,772.00	0.00	12,386.10	0.00	12,385.90	50.00%	
1688	041-29-517-7-7180	PRINCIPAL DW54025 SRF Carbon F	174,634.00	0.00	174,634.00	0.00	0.00	0.00	174,634.00	0.00%	
1689	041-29-517-7-7190	PRINCIPAL PUBLIC WORKS BLDG	6,887.00	0.00	7,350.00	0.00	0.00	0.00	7,350.00	0.00%	
1690	041-29-517-7-7220	INTEREST-DW541901	11,850.00	17,482.20	26,643.00	0.00	14,166.62	0.00	12,476.38	53.17%	
1691	041-29-517-7-7230	INTEREST-SERIES 2010A	132,465.00	132,465.03	125,998.00	0.00	125,997.90	0.00	0.10	100.00%	
1692	041-29-517-7-7290	INTEREST PUBLIC WORKS BLDG	10,292.00	12,446.00	10,988.00	0.00	5,702.10	0.00	5,285.90	51.89%	
1693			---	---	---	---	---	---	---	---	
1694		TOTAL	1,460,396.00	587,423.55	1,444,061.00	0.00	546,542.70	0.00	897,518.30	38.00%	
1695			---	---	---	---	---	---	---	---	
1696		**DEPARTMENT TOTAL**	**2,257,555.00**	**1,067,186.68**	**2,254,992.00**	**58,797.81**	**1,023,124.38**	**95,252.75**	**1,136,614.87**	**46.00%**	
1697			---	---	---	---	---	---	---	---	
1698											
1699			---	---	---	---	---	---	---	---	
1700		TOTAL EXPENDITURES	21,108,478.00	6,400,675.87	21,708,009.00	1,998,208.95	9,252,734.41	3,278,031.39	9,176,697.57	43.00%	
1701			---	---	---	---	---	---	---	---	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1702											
1703		**TRANSFERS**									
1704	041-13-536-9-9104	REIMB FLEET MAINTENCE	54,258.00	36,171.92	65,419.00	5,452.00	43,616.00	0.00	21,803.00	66.67%	
1705	041-29-536-9-9100	UTILITY CAPITAL REPLACEMENT CO	895,798.00	0.00	900,000.00	0.00	0.00	0.00	900,000.00	0.00%	
1706	041-29-536-9-9101	REIMB GENERAL FUND-ADMIN EXP	1,482,666.00	988,444.00	1,384,506.00	115,376.00	923,008.00	0.00	461,498.00	66.67%	
1707	041-29-536-9-9103	REIMB GAS AUTHORITY	241,690.00	144,606.85	241,690.00	20,557.84	148,319.48	0.00	93,370.52	61.37%	
1708	041-29-536-9-9110	TRANSFER TO GENERAL FUND-FRANC	526,466.00	350,977.36	700,000.00	58,333.00	466,664.00	0.00	233,336.00	66.67%	
1709	041-29-536-9-9123	TRANSFER TO BETTER PLACE FUND	0.00	0.00	520,000.00	33,333.00	266,664.00	0.00	253,336.00	51.28%	
1710	041-29-536-9-9124	TRANSFER TO GENERAL FUND - STR	0.00	0.00	175,000.00	14,583.00	116,664.00	0.00	58,336.00	66.67%	
1711			---	---	---	---	---	---	---	---	
1712		TOTAL	3,200,878.00	1,520,200.13	3,986,615.00	247,634.84	1,964,935.48	0.00	2,021,679.52	50.00%	
1713											
1714		**CONTINGENCIES & RESERVES**									
1715	041-29-536-9-9901	CONTINGENCY/RESERVE	1,723,000.00	0.00	1,928,667.00	0.00	0.00	0.00	1,928,667.00	0.00%	
1716			---	---	---	---	---	---	---	---	
1717		TOTAL	1,723,000.00	0.00	1,928,667.00	0.00	0.00	0.00	1,928,667.00	0.00%	
1718			---	---	---	---	---	---	---	---	
1719		**TOTAL EXPENDITURES, TRANSFERS,**									
1720	**WATER FUND**	**CONTINGENCIES & RESERVES**	**26,032,356.00**	**7,920,876.00**	**27,623,291.00**	**2,245,843.79**	**11,217,669.89**	**3,278,031.39**	**13,127,044.09**	**41.00%**	
1721			---	---	---	---	---	---	---	---	
1722											
1723	**GOLF COURSE**										
1724	**GOLF COURSE REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
1725		**OPERATING REVENUES**									
1726	042-00-347-2-2510	MISC REVENUE/SERVICE CHARGES	569.00	0.00	597.00	0.00	0.00		597.00	0.00%	
1727			---	---	---	---	---		---		
1728		TOTAL	569.00	0.00	597.00	0.00	0.00		597.00	0.00%	
1729											
1730		**GRANTS**									
1731			---	---	---	---	---		---		
1732		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00%	0.00%	
1733											
1734											
1735		**OTHER REVENUES**									
1736	042-00-369-9-1000	REFUNDS/REIMBURSEMENTS	1,950.00	43.74	5,000.00	0.00	0.00		5,000.00	0.00%	
1737	042-00-369-9-1002	RESTAURANT LEASE	56,035.00	40,410.00	58,837.00	4,490.00	35,920.00		22,917.00	61.05%	
1738	042-00-369-9-1003	UTILITY REIMBURSEMENT-RESTAURA	27,456.00	16,685.36	28,829.00	2,009.40	14,147.38		14,681.62	49.07%	
1739	042-00-369-9-1004	PROFIT SHARING FRANCHISE AGREE	49,920.00	0.00	52,416.00	10,595.03	29,847.10		22,568.90	56.94%	
1740			---	---	---	---	---		---	---	
1741		TOTAL	135,361.00	57,139.10	145,082.00	17,094.43	79,914.48		65,167.52	56.00%	
1742											
1743		**TRANSFERS IN**									
1744	042-00-389-9-0001	TRANSFER FROM GENERAL FUND	38,647.00	25,764.72	40,000.00	3,333.00	26,664.00		13,336.00	66.66%	
1745			---	---	---	---	---		---	---	
1746		TOTAL	38,647.00	25,764.72	40,000.00	3,333.00	26,664.00		13,336.00	67.00%	
1747											
1748		**LOAN PROCEEDS**									
1749			---	---	---	---	---		---	---	
1750		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1751											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1752											
1753		TOTAL OPERATING & OTHER REV	174,577.00	9,916.72	185,679.00	20,427.43	106,578.48		79,100.52	58.00%	
1754											
1755											
1756		**CASH BALANCE FORWARD**									
1757											
1758		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1759											
1760	**GOLF**	**TOTAL REV, TRF & CASH BALANCES**	**174,577.00**	**82,903.82**	**185,679.00**	**20,427.43**	**106,578.48**		**79,100.52**	**58.00%**	
1761											
1762	GOLF COURSE EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04										
1763		**MAINTENANCE**									
1764		**PERSONNEL SERVICES**									
1765											
1766		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1767											
1768		**OPERATING EXPENSES**									
1769	042-16-572-3-3440	TREE REMOVAL	7,800.00	4,600.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00%	
1770	042-16-572-3-4400	RENTAL AND LEASES	0.00	2,513.24	3,000.00	0.00	0.00	0.00	3,000.00	0.00%	
1771	042-16-572-3-4410	OPERATING LEASES	13,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
1772	042-16-572-3-4650	IRRIGATION SUPPLIES	7,800.00	4,999.00	15,000.00	0.00	4,998.40	0.00	10,001.60	33.32%	
1773											
1774		TOTAL	28,600.00	12,112.24	36,000.00	0.00	4,998.40	0.00	31,001.60	14.00%	
1775											
1776		**CAPITAL OUTLAY**									
1777											
1778		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1779											
1780		**DEPARTMENT TOTAL**	**28,600.00**	**12,112.24**	**36,000.00**	**0.00**	**4,998.40**	**0.00**	**31,001.60**	**14.00%**	
1781											
1782		**CLUB HOUSE**									
1783		**PERSONNEL SERVICES**									
1784											
1785		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1786											
1787		**OPERATING EXPENSES**									
1788	042-24-572-3-3200	ACCOUNTING AND AUDITING	7,500.00	0.00	8,750.00	7,206.64	8,750.00	0.00	0.00	100.00%	
1789	042-24-572-3-4100	COMMUNICATIONS SERVICES	3,640.00	694.73	3,572.00	128.38	743.83	0.00	2,828.17	20.82%	
1790	042-24-572-3-4310	NATURAL GAS	3,120.00	0.00	3,028.00	0.00	0.00	0.00	3,028.00	0.00%	
1791	042-24-572-3-4320	ELECTRICITY	26,000.00	11,999.16	18,000.00	1,964.33	13,329.87	0.00	4,670.13	74.05%	
1792	042-24-572-3-4400	RENTALS AND LEASES	63,300.00	64,910.00	78,048.00	12,537.19	107,042.85	43,403.43	-72,398.28	137.15%	
1793	042-24-572-3-4500	LIABILITY INSURANCE	9,802.00	6,394.80	10,292.00	0.00	7,081.23	2,360.41	850.36	68.80%	
1794	042-24-572-3-4610	BUILDING MAINTENANCE	1,040.00	0.00	1,092.00	0.00	0.00	0.00	1,092.00	0.00%	
1795	042-24-572-3-4630	CART MAINTENANCE	5,200.00	0.00	5,460.00	0.00	0.00	0.00	5,460.00	0.00%	
1796	042-24-572-3-5280	OPERATING SUPPLIES	520.00	273.00	550.00	0.00	0.00	0.00	550.00	0.00%	
1797	042-24-572-3-5400	MEMBR,SUBSCRIPT,DUES	665.00	0.00	698.00	0.00	0.00	0.00	698.00	0.00%	
1798											
1799		TOTAL	120,787.00	84,271.69	129,490.00	21,836.54	136,947.78	45,763.84	-53,221.62	106.00%	
1800											
1801		**CAPITAL OUTLAY**									

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1802	042-24-572-6-6450	CONTRACT CAPITAL IMPROVEMENTS	25,000.00	15,332.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%	
1803	042-24-572-8-6452	CAPITAL IMPROVEMENTS GOLF GARA	0.00	0.00	0.00	0.00	23,460.00	0.00	-23,460.00	0.00%	
1804			---	---	---	---	---	---	---	---	
1805		TOTAL	25,000.00	15,332.00	20,000.00	0.00	23,460.00	0.00	-3,460.00	118.00%	
1806											
1807		**DEBT SERVICE**									
1808			---	---	---	---	---	---	---	---	
1809		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1810			---	---	---	---	---	---	---	---	
1811											
1812		**TRANSFERS**									
1813	042-24-572-9-9100	REIMB GENERAL FUND-ADMIN EXP	191.00	127.36	189.00	15.00	120.00	0.00	69.00	63.49%	
1814			---	---	---	---	---	---	---	---	
1815		TOTAL	191.00	127.36	189.00	15.00	120.00	0.00	69.00	64.00%	
1816			---	---	---	---	---	---	---	---	
1817		**DEPARTMENT TOTAL**	**174,578.00**	**111,843.29**	**185,679.00**	**21,851.54**	**165,526.18**	**45,763.84**	**-56,612.62**	**90.00%**	
1818			---	---	---	---	---	---	---	---	
1819											
1820			---	---	---	---	---	---	---	---	
1821		TOTAL EXPENDITURES	174,578.00	111,843.29	185,679.00	21,851.54	165,526.18	45,763.84	-25,611.02	90.00%	
1822			---	---	---	---	---	---	---	---	
1823											
1824		**TRFS, CONTINGENCIES, RESERVES**									
1825			---	---	---	---	---	---	---	---	
1826		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1827			---	---	---	---	---	---	---	---	
1828		**TOTAL EXPENDITURES, TRANSFERS,**									
1829	**GOLF**	**CONTINGENCIES & RESERVES**	**174,578.00**	**111,843.29**	**185,679.00**	**21,851.54**	**165,526.18**	**45,763.84**	**-25,611.02**	**90.00%**	
1830			---	---	---	---	---	---	---	---	
1831											
1832	**SANITATION FUND**										
1833	SANITATION FUND REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04										
1834		**CHARGES FOR SERVICES**									
1835	043-00-343-4-1000	GARBAGE FEES-RESIDENTIAL	3,467,684.00	2,304,646.03	3,571,715.00	303,636.89	2,412,860.29		1,158,854.71	67.55%	
1836	043-00-343-4-1040	PENALTIES-SANITATION	19,864.00	10,928.63	20,460.00	1,396.89	12,240.55		8,219.45	59.83%	
1837	043-00-343-4-1500	CONTAINER USAGE FEES	3,680.00	3,805.00	3,790.00	90.00	2,395.00		1,395.00	63.19%	
1838	043-00-343-4-2500	DUMPSTER DROP OFF FEE	16,203.00	16,480.00	16,689.00	2,910.00	15,936.25		752.75	95.49%	
1839	043-00-343-4-4150	EXTRA GARBAGE	11,960.00	11,482.65	12,319.00	1,198.88	7,798.80		4,520.20	63.31%	
1840			---	---	---	---	---		---	---	
1841		TOTAL	3,519,391.00	2,347,342.31	3,624,973.00	309,232.66	2,451,230.89		1,173,742.11	68.00%	
1842											
1843		**OTHER REVENUES**									
1844	043-00-364-0-4900	SURPLUS EQUIPMENT-SANITATION	9,095.00	0.00	9,368.00	0.00	0.00		9,368.00	0.00%	
1845	043-00-369-9-1000	MISC REVENUE	6,240.00	0.00	6,163.00	0.00	0.00		6,163.00	0.00%	
1846	043-00-369-9-1001	E-PAYABLES REVENUE SHARE	609.00	471.76	627.00	40.80	266.86		360.14	42.56%	
1847	043-00-369-9-3000	INSURANCE CLAIMS - SANITATION	0.00	0.00	11,574.00	0.00	11,574.44		-0.44	0.00%	
1848	043-00-382-0-1000	CONTRIBUTION FROM GENERAL FUND	56,971.00	37,980.64	68,690.00	5,724.00	65,105.05		3,584.95	94.78%	
1849	043-00-382-0-2000	CONTRIBUTIONS FROM UTILITIES	54,258.00	36,172.00	65,419.00	5,452.00	43,616.00		21,803.00	66.67%	
1850			---	---	---	---	---		---	---	
1851		TOTAL	127,173.00	74,624.40	161,841.00	11,216.80	120,562.35		41,278.65	75.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1852											
1853		**DEBT PROCEEDS**									
1854											
1855		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
1856											
1857											
1858											
1859		TOTAL REVENUES	3,646,564.00	303,606.67	3,786,814.00	320,449.46	2,571,793.24		1,215,020.76	68.00%	
1860											
1861											
1862		**CASH BALANCE FORWARD**									
1863	043-00-302-0-0000	CASH BALANCE FORWARD	360,357.00	0.00	360,357.00	0.00	0.00		360,357.00	0.00%	
1864											
1865		TOTAL	360,357.00	360,357.00	360,357.00	0.00	0.00		360,357.00	0.00%	
1866											
1867	**SANITATION FUND**	**TOTAL REV, TRF & CASH BALANCES**	**4,006,921.00**	**2,421,966.71**	**4,147,171.00**	**320,449.46**	**2,571,793.24**		**1,575,377.76**	**63.00%**	
1868											
1869	**SANITATION FUND EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
1870		**MAINTENANCE**									
1871											
1872		**PERSONNEL SERVICES**									
1873	043-28-534-1-1200	REGULAR SALARIES	153,534.00	108,078.31	158,467.00	12,715.40	92,400.34	0.00	66,066.66	58.31%	
1874	043-28-534-1-1400	OVERTIME	7,800.00	8,158.38	8,000.00	443.10	4,296.81	0.00	3,703.19	53.71%	
1875	043-28-534-1-2100	FICA TAX EXPENSE	12,342.00	8,711.99	12,735.00	963.90	7,044.71	0.00	5,690.29	55.32%	
1876	043-28-534-1-2200	RETIREMENT EXPENSE	49,530.00	35,553.74	45,945.00	3,631.75	25,560.88	0.00	20,384.12	55.63%	
1877	043-28-534-1-2300	HEALTH AND LIFE INSURANCE	14,877.00	15,203.44	30,796.00	1,733.44	14,300.88	0.00	16,495.12	46.44%	
1878											
1879		TOTAL	238,083.00	175,705.86	255,943.00	19,487.59	143,603.62	0.00	112,339.38	57.00%	
1880											
1881		**OPERATING EXPENSES**									
1882	043-28-534-3-3100	PROFESSIONAL SERVICES	228.00	194.88	1,000.00	450.00	584.40	100.80	314.80	58.44%	
1883	043-28-534-3-3120	PRE-EMPLOYMENT EXPENSE	187.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1884	043-28-534-3-3200	ACCOUNTING AND AUDITING	6,000.00	0.00	12,555.00	3,674.56	4,749.29	1,901.91	5,903.80	37.83%	
1885	043-28-534-3-4020	SCHOOLING, CONFERENCE, ETC	0.00	0.00	4,598.00	0.00	125.00	0.00	4,473.00	2.72%	
1886	043-28-534-3-4100	COMMUNICATIONS SERVICES	1,040.00	279.59	500.00	37.44	299.57	0.00	200.43	59.91%	
1887	043-28-534-3-4315	WATER, SEWER, TRASH	0.00	0.00	0.00	0.00	40.57	0.00	-40.57	0.00%	
1888	043-28-534-3-4320	ELECTRICITY	0.00	1,132.32	0.00	186.05	1,468.33	0.00	-1,468.33	0.00%	
1889	043-28-534-3-4610	BUILDING MAINTENANCE	7,326.00	7,326.25	25,000.00	0.00	23,564.29	576.37	859.34	94.26%	
1890	043-28-534-3-4620	EQUIPMENT MAINTENANCE	3,500.00	120.56	500.00	0.00	0.00	0.00	500.00	0.00%	
1891	043-28-534-3-4630	VEHICLE MAINTENANCE	2,080.00	150.00	500.00	0.00	159.42	179.86	160.72	31.88%	
1892	043-28-534-3-5100	OFFICE SUPPLIES	1,040.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00%	
1893	043-28-534-3-5230	JANITORIAL SUPPLIES	2,080.00	663.96	1,000.00	361.22	1,050.79	0.00	-50.79	105.08%	
1894	043-28-534-3-5250	SMALL TOOLS	7,646.00	5,664.04	3,000.00	466.78	1,360.45	0.00	1,639.55	45.35%	
1895	043-28-534-3-5260	UNIFORMS	2,080.00	1,293.08	2,000.00	159.44	1,203.43	0.00	796.57	60.17%	
1896											
1897		TOTAL	33,207.00	16,824.68	51,153.00	5,335.49	34,605.54	2,758.94	13,788.52	68.00%	
1898											
1899		**CAPITAL OUTLAY**									
1900	043-28-534-6-6400	CAPITAL OUTLAY	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%	
1901											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1902		TOTAL	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%	
1903											
1904		**DEPARTMENT TOTAL**	**271,290.00**	**192,530.54**	**327,096.00**	**24,823.08**	**178,209.16**	**2,758.94**	**146,127.90**	**55.00%**	
1905											
1906		**SANITATION**									
1907											
1908		**PERSONNEL SERVICES**									
1909	043-10-534-1-1100	EXECUTIVE SALARIES	116,361.00	56,299.00	122,083.00	7,365.12	60,782.84	0.00	61,300.16	49.79%	
1910	043-10-534-1-1200	REGULAR SALARIES	625,911.00	337,262.43	665,112.00	47,239.07	332,830.07	0.00	332,281.93	50.04%	
1911	043-10-534-1-1400	OVERTIME	65,520.00	64,506.75	55,000.00	6,141.12	38,555.14	0.00	16,444.86	70.10%	
1912	043-10-534-1-2100	FICA TAX EXPENSE	61,796.00	34,789.30	64,540.00	4,513.31	31,999.57	0.00	32,540.43	49.58%	
1913	043-10-534-1-2200	RETIREMENT EXPENSE	247,992.00	124,286.91	232,849.00	14,732.92	108,784.94	0.00	124,064.06	46.72%	
1914	043-10-534-1-2300	HEALTH AND LIFE INSURANCE	129,297.00	71,760.46	156,076.00	9,911.64	75,148.52	0.00	80,927.48	48.15%	
1915	043-10-534-1-2400	WORKERS COMP	42,094.00	42,532.29	45,462.00	0.00	34,081.26	11,360.42	20.32	74.97%	
1916											
1917		TOTAL	1,288,971.00	731,437.14	1,341,122.00	89,903.18	682,182.34	11,360.42	647,579.24	51.00%	
1918											
1919		**OPERATING EXPENSES**									
1920	043-10-534-3-3100	PROFESSIONAL SERVICES	29,975.00	24,442.24	81,500.00	16,201.24	68,302.08	3,231.69	9,966.23	83.81%	
1921	043-10-534-3-3120	PRE-EMPLOYMENT EXPENSE	1,585.00	1,100.98	1,500.00	159.53	748.41	0.00	751.59	49.89%	
1922	043-10-534-3-3200	ACCOUNTING AND AUDITING	4,884.00	2,126.63	10,133.00	2,823.62	3,649.46	1,461.47	5,022.07	36.02%	
1923	043-10-534-3-3470	PUTNAM COUNTY TIPPING FEE	260,000.00	144,393.42	215,000.00	24,613.74	163,974.34	0.00	51,025.66	76.27%	
1924	043-10-534-3-4020	SCHOOLING, CONFERENCE, ETC	4,240.00	3,974.60	6,000.00	0.00	329.00	0.00	5,671.00	5.48%	
1925	043-10-534-3-4100	COMMUNICATIONS SERVICES	7,280.00	1,474.50	2,500.00	232.39	3,605.26	0.00	-1,105.26	144.21%	
1926	043-10-534-3-4200	POSTAGE AND FREIGHT	26.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00%	
1927	043-10-534-3-4310	NATURAL GAS	1,040.00	699.53	1,200.00	32.16	1,209.50	0.00	-9.50	100.79%	
1928	043-10-534-3-4315	WATER, SEWER, TRASH	$0.00	$0.00	0.00	0.00	532.34	0.00	-532.34	0.00%	
1929	043-10-534-3-4320	ELECTRICITY	6,240.00	3,465.81	4,000.00	1,884.45	6,503.99	0.00	-2,503.99	162.60%	
1930	043-10-534-3-4400	RENTALS AND LEASES	18,681.00	5,601.10	26,000.00	40.13	1,718.92	1,518.64	22,762.44	6.61%	
1931	043-10-534-3-4500	LIABILITY INSURANCE	91,798.00	63,148.68	92,000.00	0.00	63,298.92	21,099.64	7,601.44	68.80%	
1932	043-10-534-3-4610	BUILDING MAINTENANCE	48,600.00	8,094.69	15,000.00	0.00	6,489.35	1,029.34	7,481.31	43.26%	
1933	043-10-534-3-4620	EQUIPMENT MAINTENANCE	1,060.00	-561.36	3,000.00	200.00	2,134.62	44.71	820.67	71.15%	
1934	043-10-534-3-4630	VEHICLE MAINTENANCE	271,257.00	172,934.93	241,500.00	21,177.64	151,407.43	-533.91	90,626.48	62.69%	
1935	043-10-534-3-4700	PRINTING AND BINDING	3,640.00	104.71	250.00	24.67	124.01	0.00	125.99	49.60%	
1936	043-10-534-3-4800	ADVERTISEMENTS	2,400.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00	0.00%	
1937	043-10-534-3-5000	FEES & FINES	2,080.00	864.07	1,500.00	-132.93	424.70	0.00	1,075.30	28.31%	
1938	043-10-534-3-5100	OFFICE SUPPLIES	1,040.00	1,021.40	2,000.00	1,408.09	1,584.59	185.98	229.43	79.23%	
1939	043-10-534-3-5210	GAS AND LUBRICANTS	156,000.00	94,514.72	150,000.00	18,701.22	108,412.67	0.00	41,587.33	72.28%	
1940	043-10-534-3-5230	JANITORIAL SUPPLIES	1,040.00	1,145.03	2,000.00	189.87	1,302.59	324.80	372.61	65.13%	
1941	043-10-534-3-5250	SMALL TOOLS	2,000.00	811.94	8,000.00	146.20	2,793.50	2,489.07	2,717.43	34.92%	
1942	043-10-534-3-5260	UNIFORMS	9,360.00	5,990.53	10,000.00	588.75	6,680.28	0.00	3,319.72	66.80%	
1943	043-10-534-3-5280	OPERATING SUPPLIES	90,299.00	16,882.31	15,000.00	0.00	11,124.84	5,245.23	-1,370.07	74.17%	
1944	043-10-534-3-5285	CUSTOMER REPAIRS	4,160.00	0.00	4,500.00	65.42	213.42	22.98	4,263.60	4.74%	
1945	043-10-534-3-5290	GARBAGE CONTAINERS/DUMPSTERS	74,000.00	24,366.00	32,000.00	350.00	12,060.00	0.00	19,940.00	37.69%	
1946											
1947		TOTAL	1,092,685.00	576,596.46	935,683.00	88,706.19	618,624.22	36,119.64	280,939.14	67.00%	
1948											
1949		**CAPITAL OUTLAY**									
1950	043-10-534-6-6400	CAPITAL OUTLAY	5,000.00	0.00	187,832.00	0.00	183,247.27	0.00	4,584.73	97.56%	
1951	043-10-534-6-6401	VEHICLE PURCHASE	85,000.00	83,679.35	300,007.00	0.00	0.00	0.00	300,007.00	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
1952	043-10-534-6-6474	PUBLIC WORKS BUILDING	0.00	0.00	0.00	0.00	19,313.05	0.00	-19,313.05	0.00%	
1953			---	---	---	---	---	---	---	---	
1954		TOTAL	90,000.00	83,679.35	487,839.00	0.00	202,560.32	0.00	285,278.68	42.00%	
1955											
1956		**DEBT SERVICE**									
1957	043-10-517-7-7100	PRINCIPAL- AMERIS LOAN #281 SA	104,394.00	45,267.83	96,825.00	0.00	47,798.25	0.00	49,026.75	49.37%	
1958	043-10-517-7-7112	PRINCIPAL-2016 USBANCORP LEASE	36,296.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1959	043-10-517-7-7113	PRINCIPAL-BB&T CLAMSHELL-SERVI	37,884.00	11,407.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1960	043-10-517-7-7114	PRINCIPAL-FRONT LOADER	49,886.00	48,839.67	0.00	0.00	0.00	0.00	0.00	0.00%	
1961	043-10-517-7-7115	PRINCIPAL PUBLIC WORKS BLDG	23,375.00	0.00	24,892.00	0.00	0.00	0.00	24,892.00	0.00%	
1962	043-10-517-7-7200	INTEREST- AMERIS LOAN #281 SAN	23,646.00	12,549.34	18,809.00	0.00	10,018.84	0.00	8,790.16	53.27%	
1963	043-10-517-7-7212	INTEREST-2016 USBANCORP LEASE	936.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
1964	043-10-517-7-7213	INTEREST-BB&T CLAMSHELL-SERVIC	1,014.00	187.07	0.00	0.00	0.00	0.00	0.00	0.00%	
1965	043-10-517-7-7214	INTEREST-FRONT LOADER	1,378.00	444.44	0.00	0.00	0.00	0.00	0.00	0.00%	
1966	043-10-517-7-7215	INTEREST PUBLIC WORKS BLDG	40,151.00	42,150.46	37,213.00	0.00	19,311.10	0.00	17,901.90	51.89%	
1967			---	---	---	---	---	---	---	---	
1968		TOTAL	318,960.00	160,845.81	177,739.00	0.00	77,128.19	0.00	100,610.81	44.00%	
1969			---	---	---	---	---	---	---	---	
1970		**DEPARTMENT TOTAL**	**2,790,616.00**	**1,552,558.76**	**2,942,383.00**	**178,609.37**	**1,580,495.07**	**47,480.06**	**1,314,407.87**	**54.00%**	
1971			---	---	---	---	---	---	---	---	
1972											
1973			---	---	---	---	---	---	---	---	
1974		TOTAL EXPENDITURES	3,061,906.00	1,745,089.30	3,269,479.00	203,432.45	1,758,704.23	50,239.00	1,460,535.77	54.00%	
1975			---	---	---	---	---	---	---	---	
1976											
1977		**TRANSFERS**									
1978	043-10-534-9-9101	REIMB GENERAL FUND-ADMIN EXP	212,474.00	141,649.36	207,320.00	17,277.00	138,216.00	0.00	69,104.00	66.67%	
1979	043-10-534-9-9110	TRANSFER TO GENERAL FUND-FRANC	160,110.00	106,740.00	165,000.00	13,750.00	110,000.00	0.00	55,000.00	66.67%	
1980			---	---	---	---	---	---	---	---	
1981		TOTAL	372,584.00	248,389.36	372,320.00	31,027.00	248,216.00	0.00	124,104.00	67.00%	
1982											
1983		**CONTINGENCIES & RESERVES**									
1984	043-10-534-9-9900	CONTINGENCY/RESERVE	124,437.00	0.00	124,437.00	0.00	0.00	0.00	124,437.00	0.00%	
1985	043-10-534-9-9901	CAPITAL REPLACEMENT CONTINGENC	447,995.00	0.00	380,935.00	0.00	0.00	272,512.00	108,423.00	0.00%	
1986			---	---	---	---	---	---	---	---	
1987		TOTAL	572,432.00	0.00	505,372.00	0.00	0.00	272,512.00	232,860.00	0.00%	
1988			---	---	---	---	---	---	---	---	
1989		**TOTAL EXPENDITURES, TRANSFERS,**									
1990	**SANITATION FUND**	**CONTINGENCIES & RESERVES**	**4,006,922.00**	**1,993,478.66**	**4,147,171.00**	**234,459.45**	**2,006,920.23**	**322,751.00**	**1,817,499.77**	**49.00%**	
1991			---	---	---	---	---	---	---	---	
1992											
1993	**TIF**										
1994	TIF REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04										
1995		**PROPERTY TAXES**									
1996	030-00-311-0-3100	DOWNTOWN REDEV COUNTY SHARE	402,603.00	377,907.85	477,105.00	0.00	439,498.27		37,606.73	92.12%	
1997	030-00-311-0-3110	DOWNTOWN REDEV CITY SHARE	276,766.00	276,763.83	323,447.00	0.00	321,763.13		1,683.87	99.48%	
1998	030-00-311-0-3200	SOUTH HISTORIC COUNTY SHARE	129,505.00	122,470.08	141,394.00	0.00	130,271.14		11,122.86	92.13%	
1999	030-00-311-0-3220	SOUTH HISTORIC CITY SHARE	89,027.00	89,027.03	95,856.00	0.00	95,373.41		482.59	99.50%	
2000	030-00-311-0-3300	NORTH HISTORIC COUNTY SHARE	39,657.00	37,673.01	46,056.00	0.00	42,611.78		3,444.22	92.52%	
2001	030-00-311-0-3330	NORTH HISTORIC CITY SHARE	27,262.00	27,261.93	31,223.00	0.00	31,196.71		26.29	99.92%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2002			----------	----------	----------	----------	----------		----------	----------	
2003		TOTAL	964,820.00	931,103.73	1,115,081.00	0.00	1,060,714.44		54,366.56	96.00%	
2004											
2005		**OTHER REVENUES**									
2006			----------	----------	----------	----------	----------		----------	----------	
2007		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2008											
2009			----------	----------	----------	----------	----------		----------	----------	
2010		TOTAL REVENUES	964,820.00	931,103.73	1,115,081.00	0.00	1,060,714.44		54,366.56	96.00%	
2011			----------	----------	----------	----------	----------		----------	----------	
2012											
2013		**CASH BALANCE FORWARD**									
2014	030-00-301-0-0001	DOWNTOWN REDEVELOPMENT FORWARD	839,383.00	0.00	1,125,121.00	0.00	0.00		1,125,121.00	0.00%	
2015	030-00-301-0-0002	SOUTH HISTORIC BALANCE FORWARD	299,314.00	0.00	445,200.00	0.00	0.00		445,200.00	0.00%	
2016	030-00-301-0-0003	NORTH HISTORIC BALANCE FORWARD	85,311.00	0.00	129,372.00	0.00	0.00		129,372.00	0.00%	
2017			----------	----------	----------	----------	----------		----------	----------	
2018		TOTAL	1,224,008.00	0.00	1,699,693.00	0.00	0.00		1,699,693.00	0.00%	
2019			----------	----------	----------	----------	----------		----------	----------	
2020	**TIF**	**TOTAL REV, TRF & CASH BALANCES**	**2,188,828.00**	**931,103.73**	**2,814,774.00**	**0.00**	**1,060,714.44**		**1,754,059.56**	38.00%	
2021			----------	----------	----------	----------	----------		----------	----------	
2022	TIF EXPENDITURES / 50 % Yr Complete For Fiscal Year: 2026 / 04										
2023		**CENTRAL BUSINESS**									
2024	030-30-580-1-1100	EXEC SALARIES TIFDT	38,500.00	15,552.80	49,000.00	3,542.36	18,628.31	0.00	30,371.69	38.02%	
2025	030-30-580-1-2100	FICA TAX EXP TIF DT	2,945.00	1,077.45	3,749.00	258.24	1,397.38	0.00	2,351.62	37.27%	
2026	030-30-580-1-2200	RETIREMENT EXP TIF DT	11,820.00	4,774.73	13,524.00	977.72	4,989.77	0.00	8,534.23	36.90%	
2027	030-30-580-1-2300	HEALTH AND LIFE INSUR TIF DT	8,140.00	2,906.70	9,065.00	414.20	1,228.72	0.00	7,836.28	13.55%	
2028	030-30-580-3-3100	PROFESSIONAL SERVICES	75,000.00	980.00	158,180.00	0.00	2,875.00	1,109.90	154,195.10	1.82%	
2029	030-30-580-3-3105	SMALL BUSINESS DEVELOPMENT CEN	25,000.00	6,250.00	15,000.00	0.00	3,750.00	11,250.00	0.00	25.00%	
2030	030-30-580-3-3109	MAINTENANCE CONTRACT	35,000.00	3,150.00	20,000.00	0.00	8,875.00	7,400.00	3,725.00	44.38%	
2031	030-30-580-3-3200	AUDIT EXPENSE	10,775.00	0.00	13,720.00	9,772.20	13,713.28	0.00	6.72	99.95%	
2032	030-30-580-3-4020	DOWNTOWN-SCHOOL,CONF,TRAVEL	1,120.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00%	
2033	030-30-580-3-5280	MISC EXPENSES	840.00	8.97	1,500.00	0.00	0.00	0.00	1,500.00	0.00%	
2034	030-30-580-3-5281	DOWNTOWN OPS SUPPLIES	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2035	030-30-580-3-5401	FRA ANNUAL DUES, TRAINING & CO	5,000.00	611.06	1,500.00	0.00	391.41	0.00	1,108.59	26.09%	
2036	030-30-580-3-5402	DEO ANNUAL DUES	175.00	148.00	200.00	0.00	105.45	0.00	94.55	52.73%	
2037	030-30-580-6-6311	DOWNTOWN CHRISTMAS LIGHTS	30,000.00	29,133.56	33,483.00	0.00	33,483.07	0.00	-0.07	100.00%	
2038	030-30-580-6-6316	WAYFINDING	3,000.00	0.00	15,000.00	0.00	0.00	679.00	14,321.00	0.00%	
2039	030-30-580-6-6319	BUILDING IMPROVEMENT GRANT	160,000.00	30,000.00	135,000.00	0.00	72,099.28	25,000.00	37,900.72	53.41%	
2040	030-30-580-6-6320	LANDSCAPING	10,000.00	0.00	25,000.00	0.00	17,450.00	1,000.00	6,550.00	69.80%	
2041	030-30-580-6-6321	SITE AMENITIES	10,000.00	6,900.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
2042	030-30-580-6-6328	PUBLIC ART	23,000.00	967.80	40,000.00	0.00	0.00	3,000.00	37,000.00	0.00%	
2043	030-30-580-6-6329	PROPERTY AQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2044	030-30-580-6-6332	ECONOMIC DEVELOPMENT	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00%	
2045	030-30-580-6-6334	SPECIAL EVENTS GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2046	030-30-580-6-6336	LARIMER RENOVATIONS	0.00	0.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00%	
2047	030-30-580-6-6400	CAPITAL OUTLAY	73,403.00	0.00	1,517.00	0.00	0.00	0.00	1,517.00	0.00%	
2048			----------	----------	----------	----------	----------	----------	----------	---------	
2049		TOTAL	523,858.00	102,461.07	713,938.00	14,964.72	178,986.67	49,438.90	485,512.43	26.00%	
2050											
2051		**TRANSFERS**									

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2052	030-30-580-9-9106	REIMB GENERAL-ADMIN EXP	76,744.00	51,162.64	96,529.00	8,044.00	64,352.00	0.00	32,177.00	66.67%	
2053	030-30-580-9-9108	REIMBURSEMENT-CONTR POLICE SER	128,246.00	9,865.08	128,246.00	10,687.00	100,293.62	0.00	27,952.38	78.20%	
2054	030-30-580-9-9109	REIMBURSEMENT-CONTR CODE ENFR	25,276.00	1,944.30	25,276.00	2,106.00	19,764.45	0.00	5,511.55	78.19%	
2055	030-30-580-9-9132	TRANSFER TO UTILITY FUND-POTAB	93,148.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00%	
2056	030-30-580-9-9134	TRANSFER TO BETTER PLACE - STR	671,482.00	0.00	911,684.00	20,501.83	20,501.83	0.00	891,182.17	2.25%	
2057			---	---	---	---	---	---	---	---	
2058		TOTAL	994,896.00	62,972.02	1,211,735.00	41,338.83	204,911.90	0.00	1,006,823.10	17.00%	
2059											
2060			---	---	---	---	---	---	---	---	
2061		**DEPARTMENT TOTAL**	**1,518,754.00**	**165,433.09**	**1,925,673.00**	**56,303.55**	**383,898.57**	**49,438.90**	**1,492,335.53**	**20.00%**	
2062			---	---	---	---	---	---	---	---	
2063											
2064		**SOUTH TIF**									
2065	030-31-580-1-1100	EXEC SALARIES TIFSouth	12,100.00	4,931.36	16,100.00	1,049.82	5,554.10	0.00	10,545.90	34.50%	
2066	030-31-580-1-2100	FICA TAX EXP TIFSouth	926.00	341.95	1,232.00	76.52	416.63	0.00	815.37	33.82%	
2067	030-31-580-1-2200	RETIREMENT EXP TIFSouth	3,715.00	1,513.96	4,444.00	289.74	1,515.58	0.00	2,928.42	34.10%	
2068	030-31-580-1-2300	HEALTH AND LIFE INSUR TIFSouth	2,558.00	913.50	2,979.00	122.76	364.14	0.00	2,614.86	12.22%	
2069	030-31-580-3-3100	PROFESSIONAL SERVICES	7,700.00	0.00	14,430.00	0.00	0.00	36.11	14,393.89	0.00%	
2070	030-31-580-3-3200	AUDIT EXPENSE	3,355.00	0.00	4,310.00	3,071.26	4,304.87	0.00	5.13	99.88%	
2071	030-31-580-3-4020	SOUTH- SCHOOL,CONF,TRAVEL	347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2072	030-31-580-3-5280	MISC EXPENSES	259.00	0.00	650.00	0.00	75.00	0.00	575.00	11.54%	
2073	030-31-580-3-5281	SOUTH OPS SUPPLIES	43.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2074	030-31-580-3-5400	FRA ANNUAL DUES, TRAINING	1,500.00	198.03	1,500.00	0.00	115.46	0.00	1,384.54	7.70%	
2075	030-31-580-3-5402	DEO ANNUAL DUES	110.00	36.00	110.00	0.00	57.95	0.00	52.05	52.68%	
2076	030-31-580-6-6329	BUILDING IMPROVEMENT GRANT	160,734.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00	0.00%	
2077	030-31-580-6-6333	SIGNAGE	1,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00%	
2078	030-31-580-6-6337	SITE AMENITIES	1,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00%	
2079	030-31-580-6-6341	LANDSCAPING	3,000.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%	
2080	030-31-580-6-6343	CAPITAL OUTLAY	61,615.00	0.00	40,615.00	0.00	0.00	0.00	40,615.00	0.00%	
2081	030-31-580-6-6344	324 RIVER ST REPAIRS TILGHMAN	155,378.00	0.00	300,000.00	0.00	253,300.00	2,975.00	43,725.00	84.43%	
2082	030-31-580-6-6347	CODE COMPLIANCE	0.00	0.00	70,000.00	0.00	0.00	0.00	70,000.00	0.00%	
2083	030-31-580-6-9134	TRANSFER TO BETTER STREET	0.00	0.00	20,621.00	463.72	463.72	0.00	20,157.28	2.25%	
2084			---	---	---	---	---	---	---	---	
2085		TOTAL	415,340.00	7,934.80	569,991.00	5,073.82	266,167.45	3,011.11	300,812.44	47.00%	
2086											
2087		**TRANSFERS**									
2088	030-31-580-9-9102	TRANSFER TO UTILITY- SOUTH POT	28,080.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00%	
2089	030-31-580-9-9105	REIMB GENERAL	26,167.00	17,444.64	34,210.00	2,851.00	22,808.00	0.00	11,402.00	66.67%	
2090	030-31-580-9-9108	REIMBURSEMENT-CONTR POLICE SER	40,306.00	3,100.46	40,306.00	3,359.00	31,522.69	0.00	8,783.31	78.21%	
2091	030-31-580-9-9109	REIMBURSEMENT-CONTR CODE ENFR	7,944.00	611.08	7,944.00	662.00	6,212.62	0.00	1,731.38	78.21%	
2092			---	---	---	---	---	---	---	---	
2093		TOTAL	102,497.00	21,156.18	112,460.00	6,872.00	60,543.31	0.00	51,916.69	54.00%	
2094											
2095			---	---	---	---	---	---	---	---	
2096		**DEPARTMENT TOTAL**	**517,837.00**	**29,090.98**	**682,451.00**	**11,945.82**	**326,710.76**	**3,011.11**	**352,729.13**	**48.00%**	
2097											
2098		**NORTH TIF**									
2099	030-32-580-1-1100	EXEC SALARIES TIFNorth	4,400.00	1,734.14	4,900.00	343.52	2,055.01	0.00	2,844.99	41.94%	
2100	030-32-580-1-2100	FICA TAX EXP TIFNorth	337.00	119.83	375.00	25.04	154.50	0.00	220.50	41.20%	
2101	030-32-580-1-2200	RETIREMENT EXP TIFNorth	1,351.00	532.32	1,352.00	94.82	519.49	0.00	832.51	38.42%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2102	030-32-580-1-2300	HEALTH LIFE INSURA TIFNorth	930.00	332.22	907.00	40.16	119.14	0.00	787.86	13.14%	
2103	030-32-580-3-3100	PROFESSIONAL SERVICES	2,600.00	0.00	4,095.00	0.00	0.00	10.99	4,084.01	0.00%	
2104	030-32-580-3-3200	AUDIT EXPENSE	1,220.00	0.00	1,565.00	1,116.82	1,564.85	0.00	0.15	99.99%	
2105	030-32-580-3-4020	NORTH- SCHOOL,CONF,TRAVEL	133.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2106	030-32-580-3-5280	MISC EXPENSES	101.00	0.00	250.00	0.00	0.00	0.00	250.00	0.00%	
2107	030-32-580-3-5281	NORTH OPS SUPPLIES	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2108	030-32-580-3-5400	FRA ANNUAL DUES, TRAINING	500.00	60.91	500.00	0.00	38.15	0.00	461.85	7.63%	
2109	030-32-580-3-5402	DEO ANNUAL DUES	16.00	16.00	22.00	0.00	11.60	0.00	10.40	52.73%	
2110	030-32-580-6-6319	BUILDING IMPROVEMENT GRANT	83,661.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00	0.00%	
2111	030-32-580-6-6322	GENERAL CAPITAL IMPROVEMENTS	31,734.00	0.00	16,005.00	0.00	0.00	0.00	16,005.00	0.00%	
2112	030-32-580-6-6328	CODE COMPLIANCE	0.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00%	
2113			---	---	---	---	---	---	---	---	
2114		TOTAL	127,000.00	2,795.42	99,971.00	1,620.36	4,462.74	10.99	95,497.27	5.00%	
2115											
2116		**TRANSFERS**									
2117	030-32-580-9-9105	REIMB GENERAL-ADMIN EXP	7,693.00	5,128.64	10,359.00	863.00	6,904.00	0.00	3,455.00	66.65%	
2118	030-32-580-9-9108	REIMBURSEMENT-CONTR POLICE SER	14,657.00	1,127.46	14,657.00	1,221.00	11,459.19	0.00	3,197.81	78.18%	
2119	030-32-580-9-9109	REIMBURSEMENT-CONTR CODE ENFR	2,889.00	222.24	2,889.00	241.00	2,261.36	0.00	627.64	78.27%	
2120	030-32-580-9-9134	TRANSFER TO BETTER PLACE	0.00	0.00	78,774.00	1,771.46	1,771.46	0.00	77,002.54	2.25%	
2121			---	---	---	---	---	---	---	---	
2122		TOTAL	25,239.00	6,478.34	106,679.00	4,096.46	22,396.01	0.00	84,282.99	21.00%	
2123											
2124			---	---	---	---	---	---	---	---	
2125		**DEPARTMENT TOTAL**	**152,239.00**	**9,273.76**	**206,650.00**	**5,716.82**	**26,858.75**	**10.99**	**179,780.26**	**13.00%**	
2126											
2127			---	---	---	---	---	---	---	---	
2128		TOTAL EXPENDITURES	2,188,830.00	203,797.83	2,814,774.00	73,966.19	737,468.08	52,461.00	2,024,844.92	26.00%	
2129			---	---	---	---	---	---	---	---	
2130											
2131		**CONTINGENCIES & RESERVES**									
2132			---	---	---	---	---	---	---	---	
2133		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2134			---	---	---	---	---	---	---	---	
2135		**TOTAL EXPENDITURES, TRANSFERS,**									
2136	**TIF**	**CONTINGENCIES & RESERVES**	**2,188,830.00**	**203,797.83**	**2,814,774.00**	**73,966.19**	**737,468.08**	**52,461.00**	**2,024,844.92**	**26.00%**	
2137			---	---	---	---	---	---	---	---	
2138											
2139	**BETTER PLACE PLAN**										
2140	**BETTER PLACE PLAN REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
2141		**LOCAL OPTION, USE & FUEL TAXES**									
2142	101-00-312-6-0000	DISCRETIONARY SALES SURTAX	1,315,996.00	985,230.35	1,465,659.00	219,970.33	1,016,516.75		449,142.25	69.36%	
2143			---	---	---	---	---		---	---	
2144		TOTAL	1,315,996.00	985,230.35	1,465,659.00	219,970.33	1,016,516.75		449,142.25	69.00%	
2145											
2146		**STATE/FEDERAL GRANTS & PILOTS**									
2147	101-00-331-2-5508	USDA RBDG SIDEWALK IMPRVMNT	100,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2148	101-00-331-2-5509	USDA PATROL CARS APPROPRIATION	250,000.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2149	101-00-331-3-9006	CDBG MIT IRMA IR042	994,048.00	28,977.17	1,377,000.00	0.00	8,600.41		1,368,399.59	0.62%	
2150	101-00-331-3-9007	HMGP Kay Larkin FD	287,655.00	0.00	306,011.00	0.00	267,326.74		38,684.26	87.36%	
2151	101-00-331-3-9008	Fed RAISE	1,500,000.00	0.00	3,000,000.00	0.00	0.00		3,000,000.00	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2152	101-00-331-4-1000	Fed DOT SS4A	480,000.00	0.00	500,000.00	50,000.00	235,000.00		265,000.00	47.00%	
2153	101-00-331-7-7004	CDBG CARES COVID SIDEWALKS	2,000,000.00	32,929.17	3,000,000.00	446,251.43	483,697.53		2,516,302.47	16.12%	
2154	101-00-334-2-3000	PRICE MARTIN RETROFIT SHELTER	1,050,000.00	19,226.05	989,760.00	35,606.29	490,676.48		499,083.52	49.58%	
2155	101-00-334-6-1000	AFFORDABLE HOUSING APPROPRIATI	950,000.00	44,977.48	1,900,000.00	288,273.99	653,124.66		1,266,875.34	34.37%	
2156	101-00-334-7-7009	DOS AACH JENKINS GRANT	517,500.00	138,927.23	78,803.00	72,450.00	137,472.68		-58,669.68	174.45%	
2157	101-00-334-7-7010	DHR BRONSON HOUSE	367,900.00	1,517.55	367,900.00	54,831.50	248,663.64		119,236.36	67.59%	
2158	101-00-334-7-7011	DOT SAFE STREETS 4 ALL	0.00	0.00	500,000.00	0.00	0.00		500,000.00	0.00%	
2159	101-00-334-9-1100	FDOT Downtown Streetscapes Pha	1,200,000.00	20,108.34	1,060,334.00	21,250.00	94,466.50		965,867.50	8.91%	
2160	101-00-334-9-1101	FDOT Downtown Streetscapes Pha	0.00	0.00	400,000.00	0.00	0.00		400,000.00	0.00%	
2161	101-00-334-9-1102	VULNERABILITY ASSESSMENT GRANT	0.00	0.00	0.00	40,000.00	76,000.00		-76,000.00	0.00%	
2162	101-00-337-7-0002	SHAW BUCK PARK IMPROVEMENTS	50,000.00	18,516.69	0.00	8,316.00	8,571.19		-8,571.19	0.00%	
2163	101-00-337-7-0003	PALM BOWL PARK IMPROVEMENTS	50,000.00	33,122.50	0.00	0.00	332.89		-332.89	0.00%	
2164											
2165		TOTAL	9,797,103.00	338,302.18	13,479,808.00	1,016,979.21	2,703,932.72		10,795,875.28	21.00%	
2166											
2167											
2168		**DISPOSITION OF FIXED ASSETS**									
2169											
2170		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2171											
2172		**TRANSFERS IN**									
2173	101-00-381-0-1004	TRANSFER FROM TAX INCREMENT -	825,004.00	0.03	1,011,079.00	22,737.01	22,737.01		988,341.99	2.25%	
2174	101-00-381-0-1200	TRANSFER FROM GENERAL	186,202.00	46,550.49	150,000.00	12,500.00	131,706.85		18,293.15	87.80%	
2175	101-00-381-0-1300	TRANSFER FROM UTILTIY FUND	0.00	0.00	520,000.00	33,333.00	266,664.00		253,336.00	51.28%	
2176											
2177		TOTAL	1,011,206.00	46,550.52	1,681,079.00	68,570.01	421,107.86		1,259,971.14	26.00%	
2178											
2179											
2180		**DEBT PROCEEDS**									
2181	101-00-384-0-1000	LOAN/LEASE PROCEEDS	1,398,941.00	0.00	1,387,948.00	0.00	0.00		1,387,948.00	0.00%	
2182											
2183		TOTAL	1,398,941.00	0.00	1,387,948.00	0.00	0.00		1,387,948.00	0.00%	
2184											
2185											
2186		TOTAL OPERATING & OTHER REV	13,523,246.00	1,370,083.05	18,014,494.00	1,305,519.55	4,141,557.33		13,892,936.67	23.00%	
2187											
2188											
2189		**CASH BALANCE FORWARD**									
2190	101-00-301-0-1007	BETTER PLACE BALANCE FORWARD	1,735,542.00	0.00	1,456,514.00	0.00	1,304,414.80		152,099.20	89.56%	
2191											
2192		TOTAL	1,735,542.00	0.00	1,456,514.00	0.00	1,304,414.80		1,456,514.00	90.00%	
2193											
2194	**BETTER PLACE**	**TOTAL REV, TRF & CASH BALANCES**	**15,258,788.00**	**1,370,083.05**	**19,471,008.00**	**1,305,519.55**	**5,445,972.13**		**15,349,450.67**	**28.00%**	
2195											
2196	BETTER PLACE PLAN EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04										
2197		**BETTER PLACE PLAN**									
2198											
2199		**OPERATING EXPENSES**									
2200	101-18-519-3-3100	PROFESSIONAL SERVICES	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00%	
2201	101-18-519-3-3103	GRANT APPLICATION FEES	0.00	0.00	4,928.00	0.00	0.00	0.00	4,928.00	0.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2202	101-18-519-3-5000	FINES & FEES	77.00	76.92	500.00	0.00	0.00	0.00	500.00	0.00%	
2203			---	---	---	---	---	---	---	---	
2204		TOTAL	77.00	76.92	105,428.00	0.00	0.00	0.00	105,428.00	0.00%	
2205											
2206		**CAPITAL OUTLAY**									
2207	101-18-519-6-6310	SIDEWALKS	5,691.00	0.00	110,000.00	0.00	9,400.00	0.00	100,600.00	8.55%	
2208	101-18-519-6-6330	PUBLIC WORKS BUILDING	1,398,941.00	7,180.00	1,374,348.00	37,042.50	939,292.49	387,647.28	47,408.23	68.34%	
2209	101-18-519-6-6400	STORMWATER	90,000.00	0.00	75,520.00	0.00	15,285.30	0.00	60,234.70	20.24%	
2210	101-18-519-6-6455	RESURFACING & STRIPING	1,823,394.00	790,115.43	392,338.00	0.00	315,111.62	0.00	77,226.38	80.32%	
2211	101-18-519-6-6457	HANK BRYAN PARK RESTROOM	135,270.00	135,270.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2212	101-18-519-6-6459	PRICE MARTIN IMPROVEMENTS	25,000.00	0.00	100,000.00	0.00	10,573.10	44,969.60	44,457.30	10.57%	
2213	101-18-519-6-6467	CITY SHARE DOWNTOWN STREETSCAP	486,323.00	7,825.00	1,118,741.00	15,767.01	22,737.01	0.00	1,096,003.99	2.03%	
2214	101-18-519-6-6472	HMGP Kay Larkin FD CITY MATCH	31,962.00	0.00	34,001.00	0.00	0.00	0.00	34,001.00	0.00%	
2215	101-18-519-6-6473	DOS AACH JENKINS CITY MATCH	482,000.00	383,850.00	78,300.00	0.00	0.00	16,109.00	62,191.00	0.00%	
2216	101-18-519-6-6475	City Match Fed DOT SS4A	241,000.00	0.00	216,000.00	0.00	5,000.00	40,000.00	171,000.00	2.31%	
2217	101-18-519-6-6476	City Match CDBG MIT IRMA IR042	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00%	
2218	101-18-519-6-6477	CITY MATCH BRONSON HOUSE	137,634.00	747.45	254,634.00	35,104.15	218,894.71	15,614.73	20,124.56	85.96%	
2219	101-18-519-6-6478	FPL REID STREET MEDIAN 1 BRIDG	400,277.00	0.00	400,277.00	0.00	203,757.56	0.00	196,519.44	50.90%	
2220	101-18-519-6-6480	RODDY ROAD FORCE MAIN RELOCATI	230,000.00	0.00	235,000.00	11,430.00	135,167.50	0.00	99,832.50	57.52%	
2221	101-18-519-6-6481	RIVER ST RETAINING WALL	0.00	0.00	370,000.00	85,225.00	235,682.80	4,539.70	129,777.50	64.93%	
2222	101-18-519-6-6482	FLOATING DOCK	0.00	0.00	295,000.00	0.00	170,763.00	0.00	124,237.00	57.89%	
2223	101-18-519-6-6483	ROLLING HILL STORMWATER	0.00	0.00	455,000.00	0.00	14,784.00	0.00	440,216.00	3.25%	
2224			---	---	---	---	---	---	---	---	
2225		TOTAL	5,517,492.00	1,324,987.88	5,539,159.00	184,568.66	2,296,449.09	508,880.31	2,733,829.60	42.00%	
2226											
2227		**DEBT SERVICE**									
2228	101-18-517-7-7106	PRINCIPAL PUBLIC WORKS BUILDIN	0.00	0.00	40,866.00	0.00	0.00	0.00	40,866.00	0.00%	
2229	101-18-517-7-7108	PRINCIPAL-PUMPER FIRE TRUCKS	79,833.00	72,080.22	74,517.00	0.00	74,516.53	0.00	0.47	100.00%	
2230	101-18-517-7-7206	INTEREST - PUBLIC WORKS BUILDI	$ -	$ -	61,094.00	0.00	0.00	0.00	61,094.00	0.00%	
2231	101-18-517-7-7208	INTEREST-PUMPER FIRE TRUCKS	14,167.00	8,556.85	8,708.00	0.00	6,688.44	0.00	2,019.56	76.81%	
2232			---	---	---	---	---	---	---	---	
2233		TOTAL	94,000.00	80,637.07	185,185.00	0.00	81,204.97	0.00	103,980.03	44.00%	
2234											
2235		**GRANT MATCHES**									
2236	101-18-519-8-6210	PRICE MARTIN RETROFIT SHELTER	1,026,315.00	19,226.05	989,760.00	35,606.29	484,457.88	478,367.78	26,934.34	48.95%	
2237	101-18-519-8-6327	CDBG MIT IRMA IR042	994,048.00	28,977.17	1,377,000.00	0.00	8,600.41	0.00	1,368,399.59	0.62%	
2238	101-18-519-8-6364	DOS AACH JENKINS GRANT	468,866.00	138,927.23	78,803.00	0.00	65,022.68	0.00	13,780.32	82.51%	
2239	101-18-519-8-8909	CDBG CARES COVID SIDEWALKS	2,000,000.00	32,929.17	3,000,000.00	446,251.43	483,697.53	1,070,170.72	1,446,131.75	16.12%	
2240	101-18-519-8-8934	HMGP Kay Larkin FD	287,655.00	0.00	306,011.00	0.00	267,326.74	0.00	38,684.26	87.36%	
2241	101-18-519-8-8937	DOT SAFE STREETS 4 ALL	480,000.00	0.00	500,000.00	50,000.00	235,000.00	220,000.00	45,000.00	47.00%	
2242	101-18-519-8-8938	Fed RAISE GRANT	1,500,000.00	0.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00	0.00%	
2243	101-18-519-8-8940	DEO Affordable Housing state	950,000.00	44,977.48	1,900,000.00	308,273.99	653,124.66	395,871.87	851,003.47	34.37%	
2244	101-18-519-8-8941	FDOT Downtown Streetscapes Pha	1,056,313.00	20,108.34	1,060,334.00	21,250.00	94,466.50	290,533.50	675,334.00	8.91%	
2245	101-18-519-8-8942	USDA PATROL CARS APPROPRIATION	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2246	101-18-519-8-8943	DHR BRONSON HOUSE	367,900.00	1,517.55	367,900.00	54,831.50	247,663.64	1,166.56	119,069.80	67.32%	
2247	101-18-519-8-8944	SHAW BUCK PARK IMPROVEMENTS	50,000.00	18,516.69	26,233.00	8,316.00	8,571.19	0.00	17,661.81	32.67%	
2248	101-18-519-8-8945	PALM BOWL PARK IMPROVEMENTS	50,000.00	33,122.50	16,628.00	0.00	332.89	0.00	16,295.11	2.00%	
2249	101-18-519-8-8946	VULNERABILITY ASSESSMENT	0.00	0.00	400,000.00	40,000.00	76,000.00	40,000.00	284,000.00	29.00%	
2250			---	---	---	---	---	---	---	---	
2251		TOTAL	9,481,097.00	338,302.18	13,022,669.00	964,529.21	2,624,264.12	2,496,110.43	7,902,294.45	21.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2252											
2253		**TRANSFERS**									
2254	101-18-519-9-9100	TRANSFER TO GENERAL FUND	166,122.00	33,540.00	618,567.00	51,547.00	412,376.00	0.00	206,191.00	66.67%	
2255			----------	----------	----------	----------	----------	----------	----------	---------	
2256		TOTAL	166,122.00	33,540.00	618,567.00	51,547.00	412,376.00	0.00	206,191.00	67.00%	
2257											
2258			----------	----------	----------	----------	----------	----------	----------	---------	
2259		**DEPARTMENT TOTAL**	**15,258,788.00**	**1,777,544.05**	**19,471,008.00**	**1,200,644.87**	**5,414,294.18**	**3,004,990.74**	**11,051,723.08**	**28.00%**	
2260			----------	----------	----------	----------	----------	----------	----------	---------	
2261											
2262			----------	----------	----------	----------	----------	----------	----------	---------	
2263		TOTAL EXPENDITURES	15,258,788.00	1,777,544.05	19,471,008.00	1,200,644.87	5,414,294.18	3,004,990.74	11,051,723.08	28.00%	
2264			----------	----------	----------	----------	----------	----------	----------	---------	
2265											
2266		**RESERVES**									
2267			----------	----------	----------	----------	----------	----------	----------	---------	
2268		**DEPARTMENT TOTAL**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	
2269											
2270			----------	----------	----------	----------	----------	----------	----------	---------	
2271		**TOTAL EXPENDITURES, TRANSFERS,**									
2272	**BETTER PLACE**	**CONTINGENCIES & RESERVES**	**15,258,788.00**	**1,777,544.05**	**19,471,008.00**	**1,200,644.87**	**5,414,294.18**	**3,004,990.74**	**11,051,723.08**	**1.00%**	
2273			----------	----------	----------	----------	----------	----------	----------	---------	
2274											
2275	**MERICAN RESCUE PLAN ACT**										
2276	**AMERICAN RESCUE PLAN ACT / ESTIMATED VS. ACTUAL MONTHLY REPORT / 50 % Yr Complete For Fiscal Year: 2026 / 04**										
2277		**LOCAL OPTION, USE & FUEL TAXES**									
2278			----------	----------	----------	----------	----------		----------	----------	
2279		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2280											
2281		**STATE/FEDERAL GRANTS & PILOTS**									
2282	300-00-331-5-1000	ARPA REVENUE	1,546,460.00	285,435.47	1,283,471.00	0.00	11,980.52		1,283,471.00	0.93%	
2283			----------	----------	----------	----------	----------		----------	----------	
2284		TOTAL	1,546,460.00	285,435.47	1,283,471.00	0.00	11,980.52		1,283,471.00	1.00%	
2285											
2286											
2287		**DISPOSITION OF FIXED ASSETS**									
2288			----------	----------	----------	----------	----------		----------	----------	
2289		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2290											
2291		**TRANSFERS IN**									
2292			----------	----------	----------	----------	----------		----------	----------	
2293		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2294											
2295											
2296		**DEBT PROCEEDS**									
2297			----------	----------	----------	----------	----------		----------	----------	
2298		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2299											
2300			----------	----------	----------	----------	----------		----------	----------	
2301		TOTAL OPERATING & OTHER REV	1,546,460.00	285,435.47	1,283,471.00	0.00	11,980.52		1,283,471.00	1.00%	

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2302											
2303											
2304		**CASH BALANCE FORWARD**									
2305											
2306		TOTAL	0.00	0.00	0.00	0.00	0.00		0.00	0.00%	
2307											
2308	**ARPA FUND**	**TOTAL REV, TRF & CASH BALANCES**	**1,546,460.00**	**285,435.47**	**1,283,471.00**	**0.00**	**11,980.52**		**1,283,471.00**	**1.00%**	
2309											
2310		**AMERICAN RESCUE PLAN ACT**									
2311											
2312											
2313		**CAPITAL OUTLAY**									
2314	300-61-559-8-1200	OTHER PUBLIC HEALTH SERVICES	10,000.00	0.00	20,000.00	0.22	0.22	0.00	19,999.78	0.00%	
2315	300-63-559-8-3110	HOUSING SUPPORT SERVICES FOR U	80,000.00	55,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00%	
2316	300-63-559-8-3120	HOUSING SUPPORT OTHER HOUSING	490,115.00	0.00	490,115.00	0.00	0.00	0.00	490,115.00	0.00%	
2317	300-63-559-8-3130	Housing Support - Homelessness	99,770.00	0.00	99,770.00	0.00	0.00	0.00	99,770.00	0.00%	
2318	300-63-559-8-3400	EDUCATION ASSIST SOCIAL EMOT M	70,000.00	0.00	70,000.00	0.00	0.00	0.00	70,000.00	0.00%	
2319	300-63-559-8-3500	EDUCATION ASSISTANCE OTHER	24,000.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00%	
2320	300-65-559-8-5100	DW TREATMENT GAC Filters	256,967.00	76,529.92	167,882.00	0.00	792.80	0.00	167,089.20	0.47%	
2321	300-65-559-8-5110	DW TRANSMISS/DISTRIBUT Palm to	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
2322	300-65-559-8-5130	GIS CDBG N32 Palatka Heights	3,597.00	3,597.30	0.00	0.00	0.00	0.00	0.00	0.00%	
2323	300-65-559-8-5140	LEAD AND COPPER RULE	100,230.00	100,230.25	0.00	0.00	0.00	0.00	0.00	0.00%	
2324	300-66-559-8-6100	PROVISION OF GOVT SERVICES	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00%	
2325	300-66-559-8-6101	RADIOS 800 MHZ - ARPA	5,310.00	5,310.50	0.00	0.00	0.00	0.00	0.00	0.00%	
2326	300-66-559-8-6102	VACANT PROPERTY PURCHASES/ABAT	216,009.00	22,880.00	193,129.00	0.00	0.00	0.00	193,129.00	0.00%	
2327	300-66-559-8-6103	ROAD MAINTENANCE	165,463.00	21,887.50	143,575.00	0.00	11,187.72	127,294.25	5,093.03	7.79%	
2328											
2329											
2330											
2331		TOTAL	1,546,460.00	285,435.47	1,283,471.00	0.22	11,980.74	127,294.25	1,144,196.01	1.00%	
2332											
2333		**GRANT MATCHES**									
2334											
2335											
2336		**DEPARTMENT TOTAL**	**1,546,460.00**	**285,435.47**	**1,283,471.00**	**0.22**	**11,980.74**	**127,294.25**	**1,283,471.00**	**1.00%**	
2337											
2338											
2339											
2340		TOTAL EXPENDITURES	1,546,460.00	285,435.47	1,283,471.00	0.22	11,980.74	127,294.25	1,283,471.00	1.00%	
2341											
2342											
2343		**RESERVES**									
2344											
2345		**DEPARTMENT TOTAL**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	
2346											
2347											
2348		**TOTAL EXPENDITURES, TRANSFERS,**									
2349	**ARPA FUND**	**CONTINGENCIES & RESERVES**	**1,546,460.00**	**285,435.47**	**1,283,471.00**	**0.22**	**11,980.74**	**127,294.25**	**1,283,471.00**	**0.00%**	
2350											
2351											

	A	B	C	D	E	F	G	H	I	J	K
1	ACCOUNT_NUMBER	ACCOUNT_DESCRIPTION	2025 BUDGET	2025 Rev & Exp Year to Date May 2025	2026_BUDGET	CURRENT_MONTH	CURRENT_YTD	ENCUMBERED	2026 REMAINING BALANCE	Revenue % Realized & Expense % Unspent	
2352											
2353											
2354		exp			**87,531,755.00**	**5,652,832.31**	**33,777,770.90**	**8,406,458.76**	**45,511,254.73**	**2.90**	
2355											
2356		Compare to Simple Expense			$ 1.08	$ -	$ -				
2357											
2358											
2359											

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total Utility Fund Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total Utility Fund**	**$ 27,623,291**		**$ 11,276,250**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total Utility Fund**	**$ 27,623,291**		**$ 11,217,669**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total Utility Fund**	**$ -**		**$ 58,581**
10				
11	**Utility Fund**			
12		**Budget**		**Actuals**
13		**REVENUES**		
14	Federal & State Grants	$10,282,287		$3,195,236
15	Water & Waste/Sewer Charges	$9,393,684		$6,005,103
16	Other Revenues	$1,394,706		$691,227
17	Transfers	$130,000		$25,016
18	Fund Balance/Reserves - PY	$6,422,614		$1,359,668
19	**Total Revenues**	**$27,623,291**		**$11,276,250**
20				
21		**EXPENSES**		
22	Water Plant	$3,198,953		$1,696,400
23	Sewer/Wastewater Plant	$4,971,045		$2,425,004
24	Water & Sewer Distribution	$11,283,019		$4,108,206
25	Utility Administration	$810,931		$476,582
26	Debt	$1,444,061		$546,543
27	Transfers	$3,986,615		$1,964,935
28	Fund Balance/Reserves - PY	$1,928,668		$0
29	**Total Expenditures**	**$ 27,623,291**		**$ 11,217,669**
30				
31	**Net Results**	$ -		**$ 58,581**

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total Better Place Plan Fund Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total Better Place Plan Fund**	**$ 19,471,008**		**$ 5,445,972**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total Better Place Plan Fund**	**$ 19,471,008**		**$ 5,414,294**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total Better Place Plan Fund**	**$ -**		**$ 31,678**
10				
11	**Better Place Plan Fund**			
12		**Budget**		**Actuals**
13		**REVENUES**		
14	Discretionary Infrastructure Surtax	$1,465,659		$1,016,517
15	State/Federal Grants	$13,479,808		$2,703,933
16	Transfers In	$1,681,079		$421,108
17	Loan Proceeds	$1,387,948		$0
18	Fund Balance/Reserves - PY	$1,456,514		$1,304,415
19	**Total Revenues**	**$ 19,471,008**		**$ 5,445,972**
20				
21		**EXPENSES**		
22	Operating Expenses	$105,428		$0
23	Capital Outlay	$5,539,159		$2,296,449
24	Debt Service	$185,185		$81,205
25	Grant Matches	$13,022,669		$2,624,264
26	Transfers Out	$618,567		$412,376
27	Fund Balance/Reserves - PY	$0		$0
28	**Total Expenses**	**$ 19,471,008**		**$ 5,414,294**
29				
30	**Net Results**	$ -		**$ 31,678**
31				

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total TIF FUND Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total TIF Fund**	**$ 2,814,774**		**$ 1,060,714**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total TIF Fund**	**$ 2,814,774**		**$ 737,468**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total TIF Fund**	**$ -**		**$ 323,246**
10				
11	**Tax Increment Fund**			
12		**Budget**		**Actuals**
13		**REVENUES**		
14	Property Tax	$1,115,081		$1,060,714
15	Other Revenues	$0		$0
16		$0		$0
17	Fund Balance/Reserves PY	$1,699,693		$0
18	**Total Revenues**	**$ 2,814,774**		**$ 1,060,714**
19				
20	**EXPENSES**			
21	Downtown Historic	$713,938		$178,987
22	South Historic	$569,991		$266,167
23	North Historic	$99,971		$4,463
24	Transfers	$1,070,458		$22,273
25	Reimbursements	$360,416		$265,578
26				
27				
28	Fund Balance/Reserves - PY			
29	**Total Expenses**	**$2,814,774**		**$737,468**
30				
31	**Net Results**	**$ -**		**$ 323,246**

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total Sanitation Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total Sanitation**	**$ 4,147,171**		**$ 2,571,793**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total Sanitation**	**$ 4,147,171**		**$ 2,006,920**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total Sanitation**	**$ -**		**$ 564,873**
10				
11	**Sanitation Fund**			
12		**Budget**		**Actuals**
13		**REVENUES**		
14	Charges for Services	$3,624,973		$2,451,231
15	Contributions	$134,109		$108,721
16	Other Revenue	$27,732		$11,841
17	Debt Service	$0		$0
18	Fund Balance/Reserves - PY	$360,357		$0
19	**Total Revenues**	**$ 4,147,171**		**$ 2,571,793**
20				
21	**EXPENSES**			
22	Garage Maintenance	$327,096		$178,209
23	Sanitation Department	$2,744,644		$1,503,367
24	Capital Outlay	$20,000		$0
25	Debt Service	$177,739		$77,128
26	Transfers Out	$372,320		$248,216
27	Fund Balance/Reserves - PY	$505,373		$0
28	**Total Expenditures**	**$ 4,147,171**		**$ 2,006,920**
29				
30	**Net Results**	**$ -**		**$ 564,873**

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total Golf Fund Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total Golf Fund**	**$ 185,679**		**$ 106,578**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total Golf Fund**	**$ 185,678**		**$ 142,065**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total Golf Fund**	**$ 1**		**$ (35,487)**
10				
11	**Golf Course Fund**			
12		**Budget**		**Actuals**
13	**REVENUES**			
14	Restaurant Lease	$58,837		$35,920
15	Reimbursements	$33,829		$14,147
16	Profit Sharing Agreement	$52,416		$29,847
17	Other Revenues	$597		$0
18	Transfers In	$40,000		$26,664
19	Fund Balance/Reserves - PY	$0		$0
20	**Total Revenues**	**$185,679**		**$106,578**
21				
22				
23	**EXPENSES**			
24	Maintenance Expenditures	$129,490		$136,948
25	Maintenance Capital Exp	$20,000		$0
26	Club House Operating Exp	$36,000		$4,998
27	Club House Capital	$0		$0
28	Transfers	$189		$120
29	Debt Service	$0		$0
30	Fund Balance/Reserves - PY	$0		$0
31	**Total Expenditures**	**$ 185,678**		**$ 142,065**
32				
33	**Net Results**	**$ 1**		**$ (35,487)**

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total ARPA Fund Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total ARPA Fund**	**$ 1,283,471**		**$ 11,981**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total ARPA Fund**	**$ 1,283,471**		**$ 11,981**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total ARPA Fund**	**$ -**		**$ -**
10				
11	**ARPA Fund**			
12		**Budget**		**Actuals**
13	**REVENUES**	$1,283,471		$11,981
14	Revenues			
15	**Total Revenues**	**$1,283,471**		**$11,981**
16	**EXPENSES**			
17	Operating Expenses	$778,885		$0
18	Capital Outlay	$504,586		$11,981
19	Fund Balance/Reserves - PY			
20	**Total Expenses**	**$1,283,470**		**$11,981**
21				
22	**Net Results**	**$ -**		**$ (0)**

	A	B	C	D
1	**Eighth Month YTD 05/31/2026 Total Airport Fund Budget and Actual**			
2	**Revenues**	**Budget**		**Actuals**
3	**Total Airport Fund**	**$ 4,705,413**		**$ 1,774,370**
4				
5	**Expenditures**	**Budget**		**Actuals**
6	**Total Airport Fund**	**$ 4,705,413**		**$ 1,762,308**
7				
8	**Net Results**	**Budget**		**Actuals**
9	**Total Airport Fund**	**$ -**		**$ 12,062**
10				
11	**Airport Fund**			
12		**Budget**		**Actuals**
13	**REVENUES**			
14	Federal & State Grants	$2,623,053		$757,951
15	Operating Revenues	$1,679,108		$784,813
16	Other Revenues	$31,232		$30,624
17	Transfers	$200,000		$133,336
18	Cash Balance Forward	$172,020		$67,646
19	**Total Revenues**	**$ 4,705,413**		**$ 1,774,370**
20				
21	**EXPENSES**			
22	Personnel Expenses	$483,698		$276,405
23	Operating Expenses	$1,185,648		$608,529
24	Capital Outlay	$2,742,028		$823,118
25	Debt Service	$50,000		$0
26	Reimbursements	$217,037		$54,258
27	Transfer, Contngencies, Reservs	$27,003		$0
28	**Total Expenditures**	**$ 4,705,413**		**$ 1,762,308**
29	**Net Results**	**$0**		**$ 12,062**

	A	B	C	D
2	**General Fund Revenues**			
3	**Eighth Month YTD 05/31/2026**			
4	**Sources**	**Budget**		**Actuals**
5	Property Taxes	$4,628,086		$3,766,398
6	Local Option Taxes	$565,503		$361,030
7	Utility Service Taxes	$1,501,083		$1,086,723
8	Communication Service Tax	$400,852		$254,326
9	Licenses/Permits	$120,454		$86,165
10	Franchise/Impact Fees	$1,231,880		$989,522
11	Special Assessments	$2,292,138		$2,119,379
12	State/Federal Grants	$662,620		$136,066
13	State Shared Revenues	$1,136,764		$729,442
14	Impact Fees	$850,000		$806,129
15	Charges for Service	$221,456		$262,290
16	Fines and Forfeits	$211,503		$81,261
17	Miscellaneous Revenues	$1,687,138		$687,628
18	Transfers In	$1,658,567		$1,135,551
19	Contributions/Reimbursements	$2,169,468		$1,381,196
20	Debt Proceeds	$2,386,671		$0
21	Fund Balance/Reserves - PY	$5,576,765		$0
22	**Total Revenues**	**$27,300,948**		**$13,883,106**
23				
24				
25	**General Fund Expenditures**			
26	**Departments**	**Budget**		**Actuals**
27	City Commission	$570,804		$239,272
28	City Manager	$809,762		$327,497
29	City Clerk's Office	$167,458		$99,960
30				
31	**General Fund Expenditures Continued**			
32	Finance Department	$687,768		$476,561
33	Human Resources	$461,472		$175,462
34	Facilities Maintenance	$553,538		$345,186
35	Information Technology	$408,000		$231,408
36	General Administration - City Hall	$255,795		$130,373
37	Legal Counsel	$269,564		$157,942
38	Other Government Services	$1,100,900		$704,765
39	Building & Zoning	$730,660		$336,291
40	Police Department	$5,789,491		$3,645,039
41	Code Enforcement	$331,346		$181,473
42	Fire Department	$6,490,474		$3,008,450
43	Streets	$1,957,235		$894,741
44	Cemetery	$148,960		$53,339
45	Cultural Services	$197,692		$140,991
46	Recreation	$542,634		$246,208
47	Parks	$1,630,892		$556,673
48	Price Martin Center	$58,400		$10,086
49	Water Taxis	$97,600		$54,841
50	Jenkins Gymnasium	$179,076		$109,009
51	Transfers	$390,000		$336,036
52	Contingencies	$0		$0
53	Fund Balance/Reserves - PY	$3,471,427		$0
54	**Total Expenditures**	**$27,300,948**		**$12,461,603**
55				
56	**General Fund Net**	**$0**		**$1,421,503**

ADOPT RESOLUTION 2026-R-113 - Revising the criteria for appointing a CRA Board member

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Adopt resolution.

BACKGROUND

On February 11, 2010, the City Commission adopted Resolution No. 8-66 establishing the composition of the City of Palatka Community Redevelopment Agency ("CRA"). The Resolution designated the City Commission as the CRA and appointed two additional members, including the President of Downtown Palatka, Inc. and the Putnam County Commissioner representing District 2, whose district encompassed the Central Business District.

At the direction of the City Commission, the attached resolution has been prepared for the City Commission's consideration. The proposed amendment would revise Section 5 of Resolution No. 8-66 to provide that the Putnam County representative serving on the CRA Board shall be selected by the Putnam County Board of County Commissioners rather than being limited to the County Commissioner representing a specific commission district.

The amendment does not alter the size, powers, duties, or structure of the CRA Board. The amendment only modifies the method by which the Putnam County representative is identified. All other provisions of Resolution No. 8-66 remain unchanged.

PROJECT ANALYSIS

The proposed amendment would allow the Putnam County Board of County Commissioners to determine which of its members will serve as the County representative on the CRA Board. This approach provides flexibility to the County Commission and ensures continued County participation in CRA activities regardless of future changes to commission district boundaries or assignments.

This item is presented pursuant to the Commission's request. Staff is not recommending the amendment as part of any broader CRA governance review but has prepared the resolution for the City Commission's consideration and direction.

Fiscal impact: None.

Legal review: Prepared by City Attorney.

Staff Recommendation

Adopt resolution.

ATTACHMENTS

1.	113. Resolution 2026-R-113 Revising Putnam County Commission Appointment to CRA Board (2)

RESOLUTION NO. 2026-R-113

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AMENDING RESOLUTION NO. 8-66 RELATING TO THE MEMBERSHIP OF THE COMMUNITY REDEVELOPMENT AGENCY; AMENDING SECTION 5 TO PROVIDE THAT ONE MEMBER OF THE COMMUNITY REDEVELOPMENT AGENCY SHALL BE A MEMBER OF THE PUTNAM COUNTY BOARD OF COUNTY COMMISSIONERS SELECTED BY THE PUTNAM COUNTY BOARD OF COUNTY COMMISSIONERS; PROVIDING THAT ALL OTHER PROVISIONS OF RESOLUTION NO. 8-66 SHALL REMAIN IN FULL FORCE AND EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY, SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, on February 11, 2010, the City Commission adopted Resolution No. 8-66 establishing the membership and governance structure of the City of Palatka Community Redevelopment Agency; and

WHEREAS, Section 5 of Resolution No. 8-66 currently provides that the City Commission shall appoint as an additional member of the Community Redevelopment Agency the Putnam County Commissioner representing District 2; and

WHEREAS, the City Commission finds it appropriate to amend Section 5 to allow the Putnam County Board of County Commissioners to select the County Commissioner who will serve as the County representative on the Community Redevelopment Agency.

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

SECTION 1. Amendment to Section 5 of Resolution No. 8-66.
Section 5 of Resolution No. 8-66 is hereby amended to read as follows:
"5. That one (1) member of the Putnam County Board of County Commissioners, selected by the Putnam County Board of County Commissioners, shall serve as an additional member of the Community Redevelopment Agency for a term of four (4) years. Should the individual holding that office cease to hold that office, he or she shall be deemed no longer eligible to serve on the Community Redevelopment Agency and his or her membership shall terminate, and his or her successor shall be appointed to hold this office."

SECTION 2. Remaining Provisions.
Except as expressly amended herein, all provisions of Resolution No. 8-66 shall remain unchanged and in full force and effect.

SECTION 3. Conflicts.
All resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict.

SECTION 4. Severability.
If any section, sentence, clause, phrase, or provision of this Resolution is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Resolution.

SECTION 5. Scrivener's Errors.
The City Manager or designee is authorized to correct typographical, scrivener's, and formatting errors that do not affect the intent of this Resolution, and the City Clerk is authorized to file and maintain a corrected copy of this Resolution without further action by the City Commission.

SECTION 6. Effective Date.
This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, this ___ day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor: Roberta Correa

ATTEST:

_____
City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____
City Attorney: Jane West, Esq.

Adopt Resolution 2026-R-94 authorizing the budget transfer of $99,832.50 from G/L 101-18-519-6-6480 Roddy Road Force Main to G/L 101-18-519-6-6330 Public Works Building line for improvements to the new Public Works facility, including the pole barn, generator, and security system.
Joe Verrechio
Resolution No. 2026-R-94
Budget Transfer Request for Public Works Building Improvements

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Approve Resolution 2026-R-94 authorizing the budget transfer of $99,832.50 from G/L 101-18-519-6-6480 Roddy Road Force Main to G/L 101-18-519-6-6330 Public Works Building line for improvements to the new Public Works facility, including the pole barn, generator, and security system.

BACKGROUND

The Roddy Road Force Main Project has now been completed. During the course of the project, additional funds were left in the project budget, leaving a remaining balance available in G/L 101-18-519-6-6480 Roddy Road Force Main in the amount of $99,832.50.

Staff is requesting approval to transfer the remaining funds from the Roddy Road Force Main G/L line to G/L 101-18-519-6-6330 Public Works Building line. These funds will be utilized toward improvements and necessary additions at the new Public Works facility, including the pole barn, generator, and security system.

PROJECT ANALYSIS

The Roddy Road Force Main Project has been completed successfully, and the remaining balance is no longer needed for that project. Transferring the available funds will allow the City to utilize existing budgeted monies for ongoing improvements at the new Public Works facility without requiring additional funding sources.

The requested transfer will assist in covering costs associated with the pole barn, generator installation, and security system enhancements for the new Public Works building. These improvements are necessary to support operational efficiency, equipment protection, and site

security for the facility.

Staff Recommendation

Staff recommends approval of Resolution 2026-R-94 authorizing the transfer of $99,832.50 from G/L 101-18-519-6-6480 Roddy Road Force Main to G/L 101-18-519-6-6330 Public Works Building for facility improvement expenses associated with the new Public Works building.

Public Works Director Joe Verrechio will be available to answer any questions regarding this request.

ATTACHMENTS

1.	Budget Transfer for public works building
2.	94. Resolution 2026-R-94 Budget Transfer Roddy Road

CITY OF PALATKA: Budget TRANSFER Request Form

The following itemized transfer(s) are being requested for Budget year 2025-2026

	BALANCE	ACCOUNT NUMBER	LINE ITEM DESCRIPTION	REASON	AMOUNT
FROM:	$99832.50	101-18-519-6-6480	Roddy Rd Force Main Rel.	See notes below	- $ 99832.50
FROM:	$				- $
FROM:	$				- $
FROM:					- $
FROM:					- $
FROM:					- $
FROM:					- $
FROM:					- $

TO:	$82455.31	101-18-519-6-6330	Public Works Building	See notes below	$99832.50
TO:	$				$
TO:	$				$
TO:	$				$
TO:	$				$
TO:	$				$
TO:	$				$
TO:	$				$

Additional information on the transfer(s) being made:

There were additional funds added to the Roddy Road G/L line in case it was needed. Since the project is now complete, those funds were not needed. We would like to move those funds to the Public Works Building G/L line to pay for the Pole Barn, Generator & Security System at the new Public Works Building.

Department Head Signature

5/12/2026
Date

Finance Department Use Only

Approved By:		Entry Made By:	
Date of Entry:	/ /	Batch No.:	

RESOLUTION NO. 2026-R-94

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING A BUDGET TRANSFER OF FUNDS FROM THE RODDY ROAD FORCE MAIN PROJECT TO THE PUBLIC WORKS BUILDING PROJECT; PROVIDING FOR AUTHORIZATION; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Palatka completed the Roddy Road Force Main Project; and

WHEREAS, additional funds were left for the Roddy Road Force Main Project budget, resulting in a remaining balance of $99,832.50 in G.L. 101-18-519-6-6480 Roddy Road Force Main; and

WHEREAS, the City desires to transfer the remaining balance from G.L. 101-18-519-6-6480 Roddy Road Force Main to G.L. 101-18-519-6-6330 Public Works Building; and

WHEREAS, the transferred funds will be utilized for improvements and necessary additions to the new Public Works facility, including the pole barn, generator, and security system; and

WHEREAS, the City Commission finds that approving the transfer of these available funds is in the best interest of the public health, safety, and welfare and will support the continued operation and security of the Public Works facility.

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

1. The City Commission hereby approves the transfer of $99,832.50 from G.L. 101-18-519-6-6480 Roddy Road Force Main to G.L. 101-18-519-6-6330 Public Works Building. The transferred funds shall be utilized for improvements and associated costs related to the new Public Works facility, including but not limited to the pole barn, generator, and security system.

2. The City Manager, or designee, is hereby authorized to execute all documents necessary to effectuate the intent of this Resolution and approve minor administrative modifications consistent with the project scope and budget.

3. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, this 28th day of May 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor: Roberta Correa

ATTEST:

_____

CITY CLERK: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

CITY ATTORNEY: Jane West ESQ.

Adopt Resolution 2026-R-112 APPROVING AMENDMENT 2 TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION GRANT LPA0602, POTABLE WATER LINE REPLACEMENT, EXTENDING ALL DELIVERABLE AND GRANT DEADLINES TO 6/30/2028.
Resolution 2026-R-112 APPROVING AMENDMENT 2 TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION GRANT LPA0602 EXTENDING ALL DELIVERABLE AND GRANT DEADLINES TO 6/30/2028

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Adopt Resolution 2026-R-112 APPROVING AMENDMENT 2 TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION GRANT LPA0602 EXTENDING ALL DELIVERABLE AND GRANT DEADLINES TO 6/30/2028.

BACKGROUND

The City of Palatka has received and executed FDEP grant LPA0602 to replace water lines in the City. The grant expired on 6/30/26, this amendment allows the grant and its work to extend to 6/30/2028

PROJECT ANALYSIS

This project is providing safer drinking water for the people of Palatka and should be extended to incorporate as many locations as possible.

Staff Recommendation

Adopt Resolution 2026-R-112

ATTACHMENTS

1.	LPA0602- Palatka Water Main Replacement Amendement 2
2.	112. Resolution 2026-R-112 APPROVING AMENDMENT 2 TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION GRANT LPA0602, POTABLE WATER LINE REPLACEMENT, EXTE

AMENDMENT NO. 2
TO AGREEMENT NO. LPA0602
BETWEEN
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
AND
CITY OF PALATKA

This Amendment to Agreement No. LPA0602 (Agreement), as previously amended, is made by and between the Department of Environmental Protection (Department), an agency of the State of Florida, and the City of Palatka (Grantee), on the date last signed below.

WHEREAS, the Department entered into the Agreement with the Grantee for Palatka - Potable Water Main Line Replacement (Project), effective March 18, 2024; and,

WHEREAS, the Grantee has requested a budget reallocation for the Project; and,

WHEREAS, the Grantee has requested an extension of the Agreement due to delays with construction; and,

WHEREAS, other changes to the Agreement are necessary; and,

WHEREAS, the parties have agreed to amend the Agreement as set forth herein.

NOW THEREFORE, the parties agree as follows:

1. Section 3. of the Standard Grant Agreement is hereby revised to change the Date of Expiration to June 30, 2028. The Department and the Grantee shall continue to perform their respective duties during this extension period pursuant to the same terms and conditions provided in the Agreement.

2. Section 5. of the Standard Grant Agreement is hereby revised to the following:

Total Amount of Funding:	**Funding Source?**	**Award #s or Line Item Appropriations:**	**Amount per Source(s):**
$10,500,000	☑ State ☐ Federal	LP, GAA LI 1705A, FY 23-24, GR	$7,000,000
	☑ State ☐ Federal	LP, GAA LI 1732A, FY 24-25, GR	$3,500,000
	☐ Grantee Match		
		Total Amount of Funding + Grantee Match, if any:	$10,500,000

3. Attachment 2, Section 11 is hereby revised as follows:

Subcontracting
The Grantee may subcontract work under this Agreement without the prior written consent of the Department's Grant Manager except for certain fixed-price subcontracts pursuant to this Agreement, which require prior approval. Regardless of any subcontract, the Grantee is ultimately responsible for all work to be performed under this Agreement. Upon request by the Department's Grant Manager, the Grantee will submit a copy of the executed subcontract.

4. The following Section is hereby added to Attachment 2:

Financial Assistance and Payment of Invoices to Rural Communities or Rural Areas of Opportunity.
In the event that this Agreement facilitates the provision of federal or state financial assistance to a county or municipality classified as a rural community or rural area of opportunity, as defined in Section 288.0656(2), Department is authorized, in accordance with section 215.971, F.S., to process the payment of invoices to such county or municipality.

Such payments shall be made for verified and eligible performance that has been completed in accordance with the terms and conditions stipulated in this Agreement.

5. Attachment 3-1, Revised Grant Work Plan, is hereby deleted in its entirety and replaced with Attachment 3-2, Revised Grant Work Plan, as attached to this Amendment and hereby incorporated into the Agreement. All references in the Agreement to Attachment 3 shall hereinafter refer to Attachment 3-2, Revised Grant Work Plan.

6. Attachment 5-1, Revised Special Audit Requirements, is hereby deleted in its entirety and replaced with Attachment 5-2, Revised Special Audit Requirements, as attached to this Amendment and hereby incorporated into the Agreement. All references in the Agreement to Attachment 5 shall hereinafter refer to Attachment 5-2, Revised Special Audit Requirements.

7. Exhibit A, Progress Report Form, is hereby deleted in its entirety and replaced with Exhibit A-1, attached hereto and made a part of the Agreement. All references in the Agreement to Exhibit A shall hereinafter refer to Exhibit A-1.

8. All other terms and conditions of the Agreement remain in effect. If and to the extent that any inconsistency may appear between the Agreement and this Amendment, the provisions of this Amendment shall control.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

The parties agree to the terms and conditions of this Amendment and have duly authorized their respective representatives to sign it on the dates indicated below.

CITY OF PALATKA

By: _____
Authorized Signature

Roberta Correa, Mayor
Print Name and Title

Date: _____

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

By: _____
Secretary or Designee

Angela Knecht, Division Director
Print Name and Title

Date: _____

_____
Jacqueline Hines, DEP Grant Manager

_____
Katie Verdesca, DEP QC Reviewer

List of attachments/exhibits included as part of this Amendment:

Specify Type	Letter/ Number	Description
Attachment	3-2	Revised Grant Work Plan
Attachment	5-2	Revised Special Audit Requirements
Exhibit	A-1	Revised Progress Report Form

ATTACHMENT 3-2
REVISED GRANT WORK PLAN

PROJECT TITLE: Palatka – Potable Water Main Line Replacement

PROJECT LOCATION: The Project will be located in the City of Palatka within Putnam County; Lat/Long (29.6531, -81.6400).

PROJECT BACKGROUND: The City of Palatka (Grantee) currently has 40 miles of failing water lines. Since 2015, the Grantee has replaced 14.5 miles of failing lines with 3.5 miles of replacement lines in progress and are planning for an additional 8 miles of replacement lines. The aged potable lines contain a high level of tuberculation and biofilm buildup. This has been linked to contamination and threats to public health and can negatively impact fire flow, water quality and adequate supply to residents.

PROJECT DESCRIPTION: The Grantee will replace failing water lines to correct poor water quality and alleviate excessive water loss within the system. Old and outdated potable water supply infrastructure will be replaced with sustainable, newer polyvinyl chloride (PVC) materials. This project will replace approximately 36,510 linear feet of potable main lines within the City of Palatka, specifically the development of the Wilson Cypress site and the Downtown area.

TASKS: All documentation should be submitted electronically unless otherwise indicated and should be submitted prior to the expiration of the grant agreement.

Task 1: Bidding and Contractor Selection

Deliverables: The Grantee will prepare a bid package, publish a public notice, solicit bids, conduct pre-bid meetings, and respond to bid questions in accordance with the Grantee's procurement process, to select one or more qualified and licensed contractors to complete construction of the project.

Documentation: The Grantee will submit: 1) the public notice of advertisement for the bid; 2) the bid package; and 3) written notice of selected contractor(s).

Performance Standard: The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

Payment Request Schedule: The Grantee may submit a payment request for cost reimbursement following the conclusion of the task.

Task 2: Project Management

Deliverables: The Grantee will provide project management services related to Palatka – Potable Water Main Line Replacement, to include review of documents and forms, budget oversight, preparation and submittal of quarterly progress reports, processing of payment requests and related documentation, field engineering services, construction observation, site meetings with construction contractor(s) and design professionals, and overall project coordination and supervision.

Documentation: The Grantee will submit a signed summary of activities completed for the period of work covered in the payment request, using the format provided by the Department's Grant Manager. Upon request by the Department's Grant Manager, the Grantee will provide additional supporting documentation relating to this task.

Performance Standard: The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

Payment Request Schedule: The Grantee may submit a payment request for cost reimbursement no more frequently than monthly.

Task 3: Construction

Deliverables: The Grantee will construct the Palatka – Potable Water Main Line Replacement project in accordance with the final design.

Documentation: The Grantee will submit: 1) a copy of the final design; 2) a signed summary of activities completed for the period of work covered in the payment request, using the format provided by the Department's Grant Manager. Upon request by the Department's Grant Manager, the Grantee will provide additional supporting documentation relating to this task.

Performance Standard: The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

Payment Request Schedule: The Grantee may submit a payment request for cost reimbursement no more frequently than monthly.

DIRECT PAYMENT: For those grant agreements for which direct payment is approved, the reference to "payment" in the Payment Request Schedules shall mean submittal of invoice(s), and the Grantee shall submit invoice documentation with each payment request. Proof of payment must be submitted prior to each subsequent payment request and no later than sixty (60) calendar days following the final payment request.

PROJECT TIMELINE & BUDGET DETAIL: The tasks must be completed by the corresponding task end date. Cost reimbursable grant funding must not exceed the budget amounts as indicated below.

For payment requests that include Contractual Services, the Grantee shall provide documentation of the procurement process, as consistent with Attachment 1, Section 9.c.

Task No.	Task Title	Budget Category	Grant Amount	Task Start Date	Task End Date
1	Bidding and Contractor Selection	Contractual Services	$677.04	07/01/2023	12/31/2027
2	Project Management	Contractual Services	$115,000.00	07/01/2023	12/31/2027
3	Construction	Contractual Services	$10,384,322.96	07/01/2023	12/31/2027
		Total:	$10,500,000.00		

Note that, per Section 8 of Attachment 1 of the Agreement, authorization for continuation and completion of work and any associated payments may be rescinded, with proper notice, at the discretion of the Department if the Legislature reduces or eliminates appropriations. Extending the contract end date carries the risk that funds for this project may become unavailable in the future. This should be a consideration for the Grantee with this and future requests for extension.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Revised Special Audit Requirements
(State and Federal Financial Assistance)

Attachment 5-2

The administration of resources awarded by the Department of Environmental Protection *(which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the agreement*) to the recipient *(which may be referred to as the "Recipient", "Grantee" or other name in the agreement)* may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by DEP Department staff, limited scope audits as defined by 2 CFR 200.425, or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in 2 CFR §200.330

1. A recipient that expends $1,000,000 or more in Federal awards in its fiscal year, must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department of Environmental Protection. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR 200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200.514 will meet the requirements of this part.

2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508-512.

3. A recipient that expends less than $1,000,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F-Audit Requirements. If the recipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F-Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from non-federal entities).

4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at https://sam.gov/content/assistance-listings.

PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(1)(n), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and the current Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department of Environmental Protection by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and the current Rules of the Auditor General.

3. If the recipient expends less than $750,000 in state financial assistance in its fiscal year (for fiscal year ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than $750,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).

4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at https://apps.fldfs.com/fsaa for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at http://www.leg.state.fl.us/Welcome/index.cfm, State of Florida's website at http://www.myflorida.com/, Department of Financial Services' Website at https://www.myfloridacfo.com/ and the Auditor General's Website at http://www.myflorida.com/audgen/.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and required by PART I of this form shall be submitted, when required by 2 CFR 200.512, by or on behalf of the recipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR 200.36 and 200.512

   A. The Federal Audit Clearinghouse designated in 2 CFR §200.501(a) (the number of copies required by 2 CFR §200.501(a) should be submitted to the Federal Audit Clearinghouse), at the following address:

By Mail:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at http://harvester.census.gov/facweb/

2. Copies of financial reporting packages required by PART II of this Attachment shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at one of the following addresses:

By Mail:
Audit Director
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

B. The Auditor General's Office at the following address:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

The Auditor General's website (http://flauditor.gov/) provides instructions for filing an electronic copy of a financial reporting package.

3. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at one of the following addresses:

By Mail:
Audit Director
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

4. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with 2 CFR 200.512, section 215.97, F.S., and the current Rules of the Auditor General, as applicable.

5. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with 2 CFR 200, Subpart F-Audit Requirements, or the current Rules of the Auditor

General, should indicate the date and time the reporting package was delivered to the recipient and any correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award and this Agreement for a period of **five (5)** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **three (3)** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

EXHIBIT – 1

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Note: If the resources awarded to the recipient represent more than one federal program, provide the same information shown below for each federal program and show total federal resources awarded

Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program A	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				$	
Federal Program B	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				$	

Note: If the resources awarded to the recipient represent more than one federal program, list applicable compliance requirements for each federal program in the same manner as shown below:

Federal Program A	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.:(eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	
Federal Program B	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.: (eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	

Note: If the resources awarded to the recipient for matching represent more than one federal program, provide the same information shown below for each federal program and show total state resources awarded for matching.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:					
Federal Program A	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category
Federal Program B	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

Note: If the resources awarded to the recipient represent more than one state project, provide the same information shown below for each state project and show total state financial assistance awarded that is subject to section 215.97, F.S.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program A	State Awarding Agency	State Fiscal Year[1]	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
Original Agreement	Department of Environmental Protection	2023-2024	37.039	Statewide Water Quality Restoration Projects - LI 1705A	$7,000,000	140047
Amendment 1	Department of Environmental Protection	2024-2025	37.039	Statewide Water Quality Restoration Projects - LI 1732A	$3,500,000	140047
State Program B	State Awarding Agency	State Fiscal Year[2]	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category

Total Award	$10,500,000	

Note: List applicable compliance requirement in the same manner as illustrated above for federal resources. For matching resources provided by the Department for DEP for federal programs, the requirements might be similar to the requirements for the applicable federal programs. Also, to the extent that different requirements pertain to different amount for the non-federal resources, there may be more than one grouping (i.e. 1, 2, 3, etc.) listed under this category.

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [https://sam.gov/content/assistance-listings] and/or the Florida Catalog of State Financial Assistance (CSFA) [https://apps.fldfs.com/fsaa/searchCatalog.aspx], and State Projects Compliance Supplement (Part Four: State Projects Compliance Supplement [https://apps.fldfs.com/fsaa/compliance.aspx]. The services/purposes for which the funds are to be used are included in the Agreement's Grant Work Plan. Any match required by the Recipient is clearly indicated in the Agreement.

[1] Subject to change by Change Order.
[2] Subject to change by Change Order.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Exhibit A-1
Revised Progress Report Form

The current **Exhibit A, Progress Report Form** for this grant can be found on the Department's website at this link:

https://floridadep.gov/wra/wra/documents/progress-report-form

Please use the most current form found on the website, linked above, for each progress report submitted for this project.

RESOLUTION 2026-R-112

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, APPROVING AMENDMENT 2 TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION GRANT LPA0602, POTABLE WATER LINE REPLACEMENT, EXTENDING ALL DELIVERABLE AND GRANT DEADLINES TO JUNE 30, 2028.

WHEREAS, the City of Palatka has a FDEP grant (LPA0602) to replace potable water lines in North Palatka; and

WHEREAS, the original deadline for completion was June 30, 2026; and

WHEREAS, the contracted work will not be completed until July 1, 2027; and

WHEREAS, the Florida Department of Environmental Protection has provided a draft amendment extending all project deadlines to 6/30/2028; and

WHEREAS, the City Commission finds that it is in its best interests to accept the later deadlines for the grant and associated work;

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Palatka of Putnam County, Florida:

1. The City Commission hereby approves Amendment 2 to FDEP grant LPA0602

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 23rd day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor Roberta Correa

ATTEST:

_____
City Clerk Karen Hayes

APPROVED AS TO FORM AND LEGALITY:

_____
City Attorney Jane West

Adopt Resolution 2026-R-115 AUTHORIZING A WORK ORDER TO HANSON PROFESSIONAL SERVICES IN THE AMOUNT OF $58,573.50 FOR THE PALATKA MUNICIPAL AIRPORT WILDLIFE TRENCH FENCING PROJECT
RESOLUTION 2026-R-115 AUTHORIZING A WORK ORDER TO HANSON PROFESSIONAL SERVICES IN THE AMOUNT OF $58,573.50 FOR THE PALATKA MUNICIPAL AIRPORT WILDLIFE TRENCH FENCING PROJECT

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST
Approve Resolution 2026-R-115

BACKGROUND
The City of Palatka has been awarded a $600,000 grant by Florida Department of Transportation for the construction of wildlife trench fencing along one side of the Palatka Municipal Airport (28J). Hanson Professional Services has submitted a proposal for engineering and project management services for $58,573.50, which can be executed under the continuing services and the master consulting services contracts that are active with the City of Palatka.

PROJECT ANALYSIS
Hanson has the experience and qualifications to provide these services within their existing service contracts with the City.

Staff Recommendation
Staff recommends approving Resolution 2026-R-115

ATTACHMENTS

1.	PPL_20260616_28J Wildlife & Perimeter Fence_CA Removed_
2.	115. Resolution 2026-R-115 Award Contract to Hanson for Airport Wildlife Trench Fencing

WILDLIFE & PERIMETER FENCE

Work Order TBD

Design & Bidding Services Proposal

Exhibit A – Scope of Services

Exhibit B – Fee Proposal

Exhibit C – Project Sketch

PALATKA-KAY LARKIN AIRPORT

June 16, 2026

EXHIBIT A

SCOPE OF SERVICES

The following entities are referred to: Sponsor or Airport (Palatka Municipal Lt. Kay Larkin Field Airport); Hanson (Hanson Professional Services Inc.); FAA (Federal Aviation Administration); and FDOT (Florida Department of Transportation).

A. Project Background and Description

The Airport has received a public transportation grant from the FDOT to design and construct fencing along the perimeter of the airport operations area. The project includes approximately 6,830 feet of wildlife fencing to be designed and constructed at a height of 10 feet with barbed wire and a wildlife deterrent fence skirt. The project also includes approximately 970 feet of perimeter fence to be constructed at a height of 8 feet. Fence design and construction is to meet FAA airport design standards. These improvements are depicted in Exhibit C.

Design and bidding services will be in accordance with FAA criteria and FDOT grant obligations.

B. General Project Scope Elements

The Hanson team will provide professional services for the design and bid phase of the project including the following major work elements:

- Project Administration & Coordination
- Field Investigation
- Design of the Wildlife and Perimeter Fence Improvements
- Project Permitting
- Design documents including preliminary and detailed design submissions at 30%, 90%, and 100%
- Bidding Assistance

Detailed Project Scope Elements

Task 1 Project Administration & Coordination

1.01 Project Management

Provide administration and coordination during design including meetings attended by the project manager and engineers (excludes recurring meetings noted in “Project Coordination/Meetings” section), and general day-to-day project-related administrative tasks. Coordination and exchange of project related information with the Airport, FAA, FDOT, other stakeholders, the design team, and subconsultants.

1.01 Resource Management

Identification, assignment, monitoring and adjusting staffing and other resources utilized for the project to maintain appropriate balance to maintain budget and schedule while providing the appropriate technical resources to execute the project.

1.02 Client Administration

Disseminating interim project data and information to the Airport in the form of telephone conversations, letters, emails, copies, etc.

1.03 Accounting Administration

Set up, period reporting, verification of invoices, and review of subconsultant and vendor invoices.

1.04 Task 1 Deliverables

- Invoices (Digital)
- Meeting Minutes (Digital)

Task 2 Meetings and Site Visits

2.01 Project Coordination/Meetings

- Project Design Kickoff Meeting
- Internal Project Progress Meetings
- Design Review Meetings (30%, and 90%)

2.02 Site Visits

- Preliminary Site Investigation
- Data Collection Site Visit (Survey)

2.03 Task 2 Deliverables

- Meeting Agendas & Minutes
- Signed & Sealed Survey Drawings
- Electronic AutoCAD Survey

Table 2.1: Project Meetings

Meeting Name	Meeting Frequency	No. of Meetings	Meeting Duration[1]	Virtual / In-Person	No. of Hanson Attendees	Meeting Preparation Duration
Project Kickoff Meeting	Once	1	1 hr	Virtual	3	2hr
Internal Project Progress Meetings	Bi-weekly	5	20 min	Virtual[4]	3	-
Design Review Meetings	Milestones	1	1 hr	Virtual	2	2hr
Site Visit – Preliminary Site Investigation	Once	1	3 hr	In-Person	2	-
Site Visit – Data Collection (Survey)	Once	1	1-2 days	In-Person	-	-
Pre-Bid Meeting[2]	Once	1	1 hr	In-Person	1	1 hr
Bid Opening[2]	Once	1	1 hr	In-Person	1	-

[1]Meeting duration indicated does not include travel time.
[2]Bidding phase support meetings are included in Task 7.
[4]Mixed meetings anticipated to include in-person and virtual attendees

Task 3 Preliminary Design (60%)

3.01 Review of Existing Conditions Investigation (including review of as-builts)

3.02 Review of Site Survey

3.03 Conceptual Design Calculations

3.04 Conceptual Drawings

3.05 Outline of Specifications

3.06 Opinion of Probable Construction Cost (Basic Engineering Phase – AACE Class 3 estimate appropriate for budgeting with an expected range of accuracy within -20% to +30%)

3.07 Quality Control

3.08 Task 3 Deliverables

- 60% Schematic Design Plans (Digital)
- Outline of Specifications (Digital)
- Opinion of Probable Construction Cost (Digital)
- Meeting Agendas and Minutes (Digital)

Task 4 Detailed Design (Final Documents)

Detailed design shall be performed to include the proposed wildlife and perimeter fencing improvements. FAA airspace coordination shall also be performed.

4.01 Detailed Design Plans

The detailed design plans are assumed to include the following:

Table 4.1: Conceptual Sheet List

Drawing Section/Sheet Name	Number of Sheets Anticipated
Title Page	1
Sheet Index, Abbreviations & Legend	1
Summary of Quantities	1
Scope of Work	1
Construction Safety & Phasing Plan & Notes	4
Construction Safety & Phasing Details	2
General & Security Notes	1
Survey Control Plan	1
Existing Site Plan	1
Stormwater Pollution Prevention Plan & Notes & Details	2
Demolition Plan & Notes	2
Fence Plan & Details	10
Total Sheets Anticipated	27

4.02 Specifications

The Specifications are assumed to include the following:

Table 4.2: Conceptual Specifications List

ITEM NO.	SPECIFICATION
C-102	TEMPORARY AIR AND WATER POLLUTION, SOIL EROSION, AND SILTATION CONTROL
C-105	MOBILIZATION
P-152	EXCAVATION, SUBGRADE, AND EMBANKMENT
P-610	CONCRETE FOR MISCELLANEOUS STRUCTURES
F-100	PERIMETER FENCE
F-162	CHAIN-LINK FENCE
F-163	WILDLIFE DETERRENT FENCE SKIRT
T-904	SODDING
T-905	TOPSOIL

4.03 Opinion of Probable Construction Cost

Engineer's opinion of probable construction cost will be an AACE Class 2 estimate appropriate for budgeting with an expected range of accuracy within -15% to +20%. Estimated unit prices will be developed utilizing existing bid tabs and state documented information.

4.04 Quality Control

Internal review process will be performed on all submittals prior to 100% submission. Comments received from Client at each submittal will be integrated and/or addressed for resolution/reconciliation.

4.05 Task 4 and Task 5 Deliverables

- Design Plans –100% – (Digital)
- Specifications – Includes Technical Specifications, General Contract Provisions, Mandatory Provisions, and Contract Forms (Conformed specifications with project specific modifications), and 100% (Issued for Bid) – (Digital)
- Construction Schedule - Final at 100% Submission (Digital)
- Meeting Agendas (Printed & Digital) & Minutes (Digital)

Task 5 Permitting and Special Services

The Hanson team will provide Permitting Support Services including the following elements:

- Permit Preparation: Hanson will prepare the permit applications and the supporting documentation for each permit listed.
- Permit Coordination: Hanson will coordinate with the permitting agencies and respond to requests for additional information.

Note: It is assumed a St. Johns River Water Management District (SJRWMD) Environmental Resource Permit (ERP) is not required.

5.01 City of Palatka Planning Department Coordination (assumed only coordination and no permit is required)

5.02 FAA Form 7460-1/OEAAA Filing

5.03 Task 6 Deliverables

- Permit Application 7460-1 (Digital)
- Comment Responses and Updated Plans – One set of comment responses and one plan revision included for each permit (Digital)

Task 6 Bid Phase Support

The Hanson team will provide Bidding Support Services including the following elements:

6.01 Provide Advertisement Assistance and Attend Pre-Bid Meeting

6.02 Respond to Bidder's Questions

6.03 Issue Contract Document Addenda

6.04 Attend Bid Opening

6.05 Prepare Bid Analysis & Recommendation of Award

6.06 Task 5 Deliverables

- Pre-Bid meeting minutes (Digital)
- Contract Document Addenda (Digital)
- Bid Tabulation and Recommendation of Award letter (Digital)

Task 7 Project Schedule

60% Submittal	6 Weeks after Notice to Proceed
60% Design Comments Due	2 Weeks after 60% Submittal
100% Design Submittal	4 Weeks after 90% Design Comments Received
Total Design Schedule:	12 Weeks
Total Bidding Schedule:	4 Weeks after Advertisement
Total Design & Bidding Schedule:	16 Weeks

Task 8 Project Assumptions, Notable Exclusions, and Client Responsibilities

Project Assumptions

1. This scope of services document identifies the planned services and deliverables for the project. Items not identified in this scope of services that arise during the project should be treated as additional services and will require additional compensation to be completed. Hanson will document any items that fall within the additional services category and will work with the client to appropriately address them.

2. Environmental survey, assessment, and mitigation, including threatened or endangered species permitting, are not included in the scope of this project.

3. Preparation of photo-realistic 3-D renderings and/or models are not included in this proposal.

4. The Bid Phase includes support for one bid cycle/letting. If a project must be rebid, then additional services will be required.

5. Hanson is not responsible for the accuracy of information provided by the client that is not specifically noted in the scope to be updated as part of this project.

6. Subsurface Utility Investigations are not included in this scope of services. Utility information will be based on existing conditions information provided by the airport. Field locates will be required by the construction contractor.

7. Design is limited to project site boundaries identified in the included project graphic; no offsite improvements are included unless specifically stated.

8. Scope allows for one round of minor revisions during the bid phase associated with contractor questions; major redesigns will require additional services.

9. No Hydrology/hydraulic calculations or watershed modeling is included.

10. It is assumed that the airport will aid in coordination of site access as needed to allow for field investigation, survey, geotechnical investigation and other access needed to complete the proposed scope. Inability to access the site may adversely impact the project schedule and overall cost.

11. Major design changes after 60% submittal constitute a change in scope and will require additional services to complete.

12. No improvements to the existing pavement, buildings, drainage infrastructure, airfield lighting, or NAVAIDs are included.

13. Hanson will perform visual verification of surface elements and select spot-checking representative elements to validate the accuracy of the existing conditions. No detailed or underground investigations will be performed to verify the existing conditions data except as provided in this scope.

14. Contract documents and engineered designs will be developed to comply with applicable state and local code requirements. Designs will be based on FAA guidelines and standard specifications with project specific Special Provisions.

15. Value engineering and scope changes requiring resubmissions including new designs, revised designs, or design alternates due to revisions of client's construction budget or changes in market pricing / bidding environment that are no fault of Hanson will require additional services.

16. Submittals to permitting agencies are assumed to include one plan submission per agency with one revision based on comments provided by the agency. Additional review cycles are not included in the scope and will require additional services.

17. Redesign for client's convenience or due to changed conditions performed after owner's or client's previous direction and/or approval will require additional services.

18. Because Hanson has no control over the cost of construction-related labor, materials, or equipment, Hanson's opinions of probable construction costs will be made on the basis

of experience and qualifications as a practitioner of his/her profession. Hanson does not guarantee that proposals for construction, construction bids, or actual project construction costs will not vary from Hanson's estimates of construction cost.

Notable Exclusions

1. No construction administration or observation services are included.
2. No hazardous material identification, testing, or remediation is included.
3. Gates, access controls, cameras, and lighting are not included.
4. Performance of a boundary survey and title search are not included.
5. Public hearings and public outreach are not included unless explicitly included in the scope of services.
6. Utility relocation design is excluded unless specifically noted.
7. Third-party review, permitting, or utility connection fees are not included in scope or fee.
8. Submittal of an FAA Construction Safety and Phasing Plan is not included.
9. An FAA Engineer's Design Report is not included.

Client Responsibilities

1. Client will provide Hanson existing condition drawings in native AutoCAD .dwg format to be used as the basis for design.
2. Client will provide Hanson the boundary survey for the airport property in .dwg format.
3. Client will provide escort services for Hanson staff to perform field services required for this project.
4. Plan reviewers including client and other stakeholders included in the review process, will provide review comments (if any) within 14 calendar days for any progress documents submitted to client. Absence of review comments will be interpreted as acceptance without exception.

Fee Estimate
Wildlife & Perimeter Fence
Palatka Municipal Lt. Kay Larkin Airport (28J)
Task Order No. TBD

Task	Task Description	Fee	Total Hours	Chief Engineer	Project Manager	Engineer 2	Senior Designer	Engineer Intern	Secretary/ Clerical	Engineering Technican	Sub Consultant/ Contractor
				$360.00	$290.00	$198.50	$186.50	$123.00	$111.00	$114.50	Cost
Part 1	**Basic Services**										
TASK 1	**Project Administration & Coordination**										
1.01	Project Management	$ 3,005	12	1	6	4			1		
1.02	Resource Management	$ 1,084	5		1	4					
1.03	Client Administration	$ 798	4		1	2			1		
1.04	Accounting Administration	$ 1,094	6	1	1				4		
	Task 1 Sub-Total:	**$ 5,981**	**27**	**2**	**9**	**10**	**0**	**0**	**6**	**0**	**$ -**
TASK 2	**Meetings and Site Visits**										
2.01a	Project Design Kick-Off Meeting	$ 1,255	5		3	1	1				
2.01b	Internal Project Progress Meetings	$ 1,350	6		2	2	2				
2.01c	Design Review Meeting (60%)	$ 1,430	6		3		3				
2.02a	Preliminary Site investigation	$ 3,336	14		7		7				
2.02b	Data Collection Site Visit	$ 2,460	20					20			
	Task 2 Sub-Total:	**$ 9,830**	**51**	**0**	**15**	**3**	**13**	**20**	**0**	**0**	**$ -**
TASK 3	**Preliminary Design (60%)**										
3.01	Review of Existing Conditions Investigation	$ 945	5			1	4				
3.02	Review of Site Survey	$ 945	5			1	4				$ 7,150
3.03	Conceptual Design Calculations	$ 1,929	13			1	4	8			
3.04	Conceptual Drawings	$ 3,770	26			1	8	16	1		
3.05	Outline of Specifications	$ 1,056	6			1	4		1		
3.06	Opinion of Probable Construction Cost (Basic Engineering Phase)	$ 2,548	17			1	6	10			
3.07	Quality Control	$ 1,954	8		4	4					
	Task 3 Sub-Total:	**$ 13,144**	**80**	**0**	**4**	**10**	**30**	**34**	**2**	**0**	**$ 7,150**
TASK 4	**Detailed Design - Final (100%)**										
4.01	Detailed Design Plans	$ 2,532	18			1	4	12	1		
4.02	Specifications	$ 2,548	14			1	12		1		
4.03	Opinion of Probable Construction Cost	$ 1,064	7			1	2	4			
4.04	Quality Control	$ 2,314	9	1	4	4					
	Task 4 Sub-Total:	**$ 8,457**	**48**	**1**	**4**	**7**	**18**	**16**	**2**	**0**	**$ -**

Fee Estimate
Wildlife & Perimeter Fence
Palatka Municipal Lt. Kay Larkin Airport (28J)
Task Order No. TBD

Task	Task Description	Fee	Total Hours	Chief Engineer	Project Manager	Engineer 2	Senior Designer	Engineer Intern	Secretary/ Clerical	Engineering Technican	Sub Consultant/ Contractor
				$360.00	$290.00	$198.50	$186.50	$123.00	$111.00	$114.50	Cost
Part 2	**Special Services**										
TASK 5	**Permitting and Special Services**										
5.01	City of Palatka Planning Department Coordination	$ 2,065	9		4	4			1		
5.02	FAA Form 7460/ OEAAA Filing	$ 3,247	20		2	6		12			
	Task 5 Sub-Total:	**$ 5,312**	**29**	**0**	**6**	**10**	**0**	**12**	**1**	**0**	**$ -**
TASK 6	**Bidding Phase Support**										
6.01	Advertisement Assistance & Pre-Bid Meeting	$ 691	3		2				1		
6.02	Respond to Bidder's Questions	$ 1,374	6		2	4					
6.03	Issue Contract Document Addenda	$ 1,485	7		2	4			1		
6.04	Bid Opening	$ 1,740	6		6						
6.05	Prepare Bid Tabulation and Recommendation of Award	$ 1,485	7		2	4			1		
	Task 6 Sub-Total:	**$ 6,775**	**29**	**0**	**14**	**12**	**0**	**0**	**3**	**0**	**$ -**

DIRECT COSTS (EXCLUDING SUBCONTRACTORS)

1	Travel (5 site visits), Printing, and Mailing	$ 1,925.00
	Direct Costs (excluding subcontractors) Sub Total:	**$ 1,925.00**
	Subcontractors	**$ 7,150.00**
	TOTAL DESIGN, BIDDING, AND CONSTR. SERVICES (LUMP SUM)	**$ 58,573.50**
	ESTIMATED PERMIT COSTS (City of Palatka, SJRWMD, FDEP/FWC)	**$ -**

MAY 29, 2026 4:53 PM TAYLOO2438
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CITY of Palatka FLORIDA | HANSON

PALATKA-KAY LARKIN AIRPORT
WILDLIFE & PERIMETER FENCE

1000 0 1000 2000

DRAWN BY: LLM
CHECKED BY: CAR

EXHIBIT C

RESOLUTION NO. 2026-R-115

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE A WORK ORDER WITH HANSON PROFESSIONAL SERVICES FOR PROFESSIONAL ENGINEERING AND CONSULTING SERVICES FOR THE PALATKA MUNICIPAL AIRPORT WILDLIFE TRENCH FENCING PROJECT IN THE AMOUNT OF $58,573.50, 100% GRANT FUNDED; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Palatka is undertaking the Palatka Municipal Kay Larkin Airport Wildlife Fencing Project to protect wildlife and the airport; and

WHEREAS, the City has identified the need for professional engineering services and consulting to ensure the project is completed in accordance with approved plans and specifications; and

WHEREAS, Hanson Professional Services is a qualified firm under the City's Continuing Services Contract for General Engineering (RFQ 2024-07) and Master Consulting Services Agreement (RFQ 2023-04) and has submitted a proposal dated June 16, 2026, to provide engineering and consulting services for the project; and

WHEREAS, the proposed services will be provided for a lump sum fee of $58,573.50, plus direct reimbursable expenses, and are 100% grant funded; and

WHEREAS, the City Commission finds it in the best interest of the City to authorize the City Manager to execute a Work Order with Hanson Professional Services for said services.

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

SECTION 1. The City Commission hereby authorizes the City Manager to execute a Work Order with Hanson Professional Services for Engineering and Consulting services for the Palatka Municipal Kay Larkin Airport (28J) Project in the amount of $58,573.50, plus reimbursable expenses, as outlined in the proposal dated June 16, 2026.
SECTION 2. Funding for this project is 100% grant funded.
SECTION 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.
SECTION 4. If any section, subsection, sentence, clause, or phrase of this resolution is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this resolution.
SECTION 5. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 23rd day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____

Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West ESQ.

ADOPT RESOLUTION 2026-R-116 granting a special events permit to Lee Hall Jr. for the Lil Lee Water bash to be held on July 26th from 1pm-7pm at Booker Park.
Event Date or Dates– July 26th 2026
Agenda Item Number – 2026-R-116
Title of Item / Subject – Lil Lee Water Bash
Department / Division – N/A
Prepared By – Lee Hall Jr.
Reviewed By – Special Events Team
Recommended Motion / Action – The Staff Recommendation is that the application be approved, and the resolution be adopted.

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST
Lee Hall Jr is requesting permits for an event and amplified sound.

BACKGROUND
Water Bash at Booker Park from 1-7pm will include a kids zone. We will have police presence before, during and after the event.

PROJECT ANALYSIS
Lee Hall Jr has submitted an event application for the Lil Lee Water Bash to be held on July 26th at Booker Park from 1pm-7pm.

Staff Recommendation
The Staff Recommendation is that the application be approved, and the resolution be adopted.

ATTACHMENTS

1.	116. Resolution 2026-R-116 Lee Hall_Lil Lee Water Bash 2026 resolution
2.	Lil Lee Water Day application

RESOLUTION NO. 2026-R-116

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO LEE HALL JR. FOR THE LIL LEE WATER BASH AT BOOKER PARK ON JULY 26TH SETTING FORTH THE PROVISIONS OF THE PERMIT; AND GRANTING PERMISSION; AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS, Lee Hall Jr. has submitted an event application for Lil Lee Water Bash to be held on July 26th from 1 p.m.-7 p.m. at Booker Park.

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 Lee Hall's Lil Lee Water Bash is hereby granted with the following provisions and stipulations:

- **a.** A Class "D" Special Events Permit is hereby granted for the event to be held on July26th, 2026, during the hours provided in the application.
- **b.** Amplified sound on the date provided on the application.
- **c.** Road closure of Dunham from N. 10th Street to Eagle St.
- **d.** 8 Police officers shall be present for 1 hour before, during the event and for 1 hour after the event.

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 23rd day of July 2026

CITY OF PALATKA, FLORIDA

By: _____
Mayor: Roberta Correa

ATTEST:

_____
City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____
City Attorney: Jane West, Esq.

City of Palatka Special Events Meeting Checklist

Event Name: Lil Lee Water Bash

Organization/Applicant: Lee Hall Jr.

Meeting Date: 6-11-26

Application Review

☑ Completed Application Submitted 5-28-26

☑ Event Date/Location Confirmed

☑ Application Notarized

☑ Site Map Attached

☐ Certificate of Insurance (COI) Attached will Provide once event is approved.

☐ Alcohol Liability Included (if applicable) N/A

☑ Permit Fee Paid $100.00 will be billed after event.

☐ Tentative Event Date Confirmed changed from July 4th to July 26th

Additional Notes

blocking N. 10th at Dunham & Eagle St.

Reviewed By: Special events team

8 officers
4 garbage containers
8 cones

CITY of Palatka FLORIDA

Dated Received 5/28/26
Permit Classification D
Date vetted _____

Special Event Application

1. Primary Contact: Lee Hall
   Address: 2501 Prosper St Email: Llatrell.Hall@gmail.com
   Phone: 386-666-9202

2. Secondary Contact: Cash Williams
   Address: 2501 Prosper St Email: N/A
   Phone: 904-916-3047

3. Event Sponsor/Organization: _____

4. Name of Event: C.L Lee Water Bash

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

6. Event Location (911 Address): 701 N 10th St Palatka FL

Please fill in below for each day within the event.

Date(s) of Event:	Hours:	Amplified Sound:	Alcohol:	Attendance
Setup: 7/28/26	1 pm to 7 pm			

Event: if your event is apart of a series please include all dates.

__/__/__ 1pm to 7pm __:__ to __:__ __:__ to __:__ _____

__/__/__ __:__ to __:__ __:__ to __:__ __:__ to __:__ _____

Breakdown:

__/__/__ __:__ to __:__ __:__ to __:__ __:__ to __:__

7. Closures: ex. **St. Johns Avenue** from **First Street** to **Second Street**

N. 10th from Durham to Eagle St

_____ from _____ to _____

_____ from _____ to _____

8. Amplified Sound X yes ___ no 10am to 7pm times
9. Alcohol ___ yes ✓ no _____ times

10. Basis of estimated peak attendance (i.e. tickets sold, historical attendance, etc.) less than 50

11. Police_____ Fire_____ EMT_____

12. Public Works Garbage Cans 4 Cones 3 Barricades_____ MISC_____

13. Number and type of auxiliary vehicles/ equipment: (i.e. Watercraft, Aircraft, Utility Vehicles/Golf Carts)
Details here: _____

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

Include date and time:

___/___/___ __:___ to __:___ __:___ to __:___

15. Number of staff/ volunteers: 2 Uniform/identification: STAFF
16. Onsite representative: _____ Phone Number 586-666-9202

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**: $500.00 per day (attendance: 5,000+ and up per day) **Permit Filing Deadline: 120 days prior to event**

☐ **CLASS B**: $400.00 per day (attendance: 1,001- 5000 per day) **Permit Filing Deadline: 90 days prior to event**

☐ **CLASS C**: $200.00 per day (attendance: 101- 1000 per day) with limited impact on traffic and parking- events such as Weddings, Fishing tournaments with less than 40 boats, etc.) **Permit Filing Deadline: 60 days prior to event**

☒ **CLASS D**: $100.00 per day (attendance: 1- 100 per day) with limited impact on traffic and parking. **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 386-329-0100 Ext 2112 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

City of Palatka
Indemnification & Hold Harmless Agreement

The BUSINESS and/or INDIVIDAUL 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.

Lee Hall
Signature of Applicant

Name of Facility being used

Lee Hall
Print Name of Applicant

Date of Use

State of Florida County of Putnam

The foregoing application is acknowledged before me this 28th day of May, 2026, by Lee Hall JR., who is personally known to me, or who has/have produced drivers License as identification.

NOTARY SEAL

Notary Public State of Florida
Jessica Cruz
My Commission HH 660529
Expires 4/3/2029

Signature of Notary Public, State of FL

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 Lee Hall
Date: _____

State of Florida County of Putnam

The foregoing application is acknowledged before me this 28th day of May, 2026, by Lee Hall JR., who is personally known to me, or who has/have produced D. License, as identification.

NOTARY SEAL

Notary Public State of Florida
Jessica Cruz
My Commission HH 680529
Expires 4/3/2029

Signature of Notary Public, State of _____

APPLICATION APPROVED

Events Coordinator: _____

Date: _____

Chief of Police _____

Date: _____

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 vender 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.

Booker T Park — Name of Facility being used

Lee Hall — Signature of Applicant

Lee Hall — Print Name of Applicant

7-26-26 — Date of Use

State of Florida County of Putnam

The foregoing application is acknowledged before me this 28th day of May, 2026, by Lee Hall Jr., who is personally known to me, or who has/have produced driverslicense as identification.

NOTARY SEAL

Notary Public State of Florida
Jessica Cruz
My Commission HH 660529
Expires 4/3/2029

Signature of Notary Public, State of FL

Booker Park
701 N 10th St
701

Florida
DRIVER LICENSE
USA
4d DLN H243-256-99-800-0
9 CLASS E
1 HALL
2 LEE LATRELL JR
8 2501 PROSPER ST APT B25
PALATKA, FL 32177
3 DOB 04/25/2003
15 SEX M
4b EXP 04/25/2027
16 HGT 5'-07"
12 REST NONE
9a END NONE
4a ISS 11/07/2018
5 DD D80251201000
REPLACED 12/01/2025
Operation of a motor vehicle constitutes consent to any sobriety test required by law

ADOPT RESOLUTION 2026-R-118 granting a special events permit to Revitalize Historic Palatka for the Annual Datil Pepper Festival to be held on 11/14/2026.
Event Date or Dates– 11/14/2026
Agenda Item Number – 2026-R-126
Title of Item / Subject – Datil Pepper Festival
Department / Division –Revitalize Historic Palatka
Prepared By – John Jenkins
Reviewed By – Special Events Team
Recommended Motion / Action – The Staff Recommendation is that the application be approved, and the resolution be adopted.

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Revitalize Historic Palatka is requesting road closures, permits for amplified sound and to serve beer.

BACKGROUND

This is an annual event. We can expect music, food trucks, Datil pepper competition, beer tent and vendors and more.

PROJECT ANALYSIS

John Jenkins with Revitalize Historic Palatka has submitted an event application for the annual Datil Pepper Festival to be held on 11/14/2026 at the St. Johns Riverfront.

Staff Recommendation

Recommended Motion / Action – The Staff Recommendation is that the application be approved, and the resolution be adopted.

ATTACHMENTS

1.	Datil Pepper Fest application
2.	118. Resolution 2026-R-118 Datil Pepper Fest 2026 resolution

5-13-26

City of Palatka Special Events Meeting Checklist

Event Name: Datil Pepper Fest 2026
Organization/Applicant: Revitalize Historic Palatka
Meeting Date: June 11th 2026

Application Review

☑ Completed Application Submitted _____

☑ Event Date/Location Confirmed Riverfront on Nov 14th 2026

☑ Application Notarized _____

☑ Site Map Attached _____

☐ Certificate of Insurance (COI) Attached _____

☐ Alcohol Liability Included (if applicable) _____

☐ Permit Fee Paid _____

☐ Tentative Event Date Confirmed _____

Additional Notes

_____

_____

_____

Reviewed By: _____

CITY of Palatka FLORIDA

Date Received: 05-13-26

Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: John Jenkins

   Address: 423 St. Johns Ave Ste 2 Palatka FL

   Email: rhpazalea@gmail.com john@iheartrealty Inc.com

   Phone: 386-546-8571

2. Secondary Contact: Kathy Griffin

   Address: 423 St. Johns Ave Ste 1 Palatka FL 32177

   Email: rhpzalea@gmail.com

   Phone: 904-571-0194

3. Event Sponsor/Organization: Revitalize Historic Palatka

Attach a certificate of Tax Exemption if applicable.

4. Name of Event: Datil Fest: A Datil Pepper |Culinary Celebration

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

   Music on the riverfront stage
   Food Trucks
   Datil Pepper contest and Competitions
   Datil pepper Tapas Taste Test
   Beer tent
   Vendors

6. Event Location (911 Address): St Johns Ave

7. Road Closures: ex. St. Johns Avenue from First Street to Second Street

St. Johns Ave	from	Memorial Highway	to	300 Block	
S. Second St	from	St. Johns Ave	to	Memorial Highway	
Memonal Highway	from	Highway 17	to	Second St	
	from		to		
	from		to		
	from		to		
	from		to		
	from		to		
	from		to		

8. Onsite representatives during the event:

Name: John Jenkins 386-972-0407 Cell Phone: Kathy Griffin 904-571-0194

Name: Koi Davis 386-265-8466 Cell Phone: _____

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

Date(s) of Event:	Hours:	Amplified Sound:	Alcohol:	Attendance
Setup:				
11/14/26	6am to 9am	11am to 9pm	11am to 8pm	
Event:				
11/14/2026	9am to 9pm	11 am to 9pm	11am to 8pm	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
Breakdown:				
11/14/2026	6pm to __:__	9pm to 10 pm	8pm to 9pm	

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

1,000 to 5,000 based on historical attendance

11. Number and type of auxiliary vehicles/ equipment:

_____ Watercraft _____ Aircraft __X__ 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.

Include date and time:

__/__/__ __:__ to __:__ __:__ to __:__

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

none

14. Number of staff/ volunteer: 15 Uniform identification: Datil Fest t-shirts

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

5/13/2026
Date

State of Florida County of Putnam

The foregoing application is acknowledged before me this 13th day of May, 2026, by John Jenkins IV, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

CHRISTIE L. MARSHALL
Commission # HH 589783
Expires January 1, 2029

Christie Marshall
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 GFCI. 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 vender 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	Downtown Palatka Name of Facility being used
John Jenkins IV Print Name of Applicant	Nov 14 2026 Date of Use

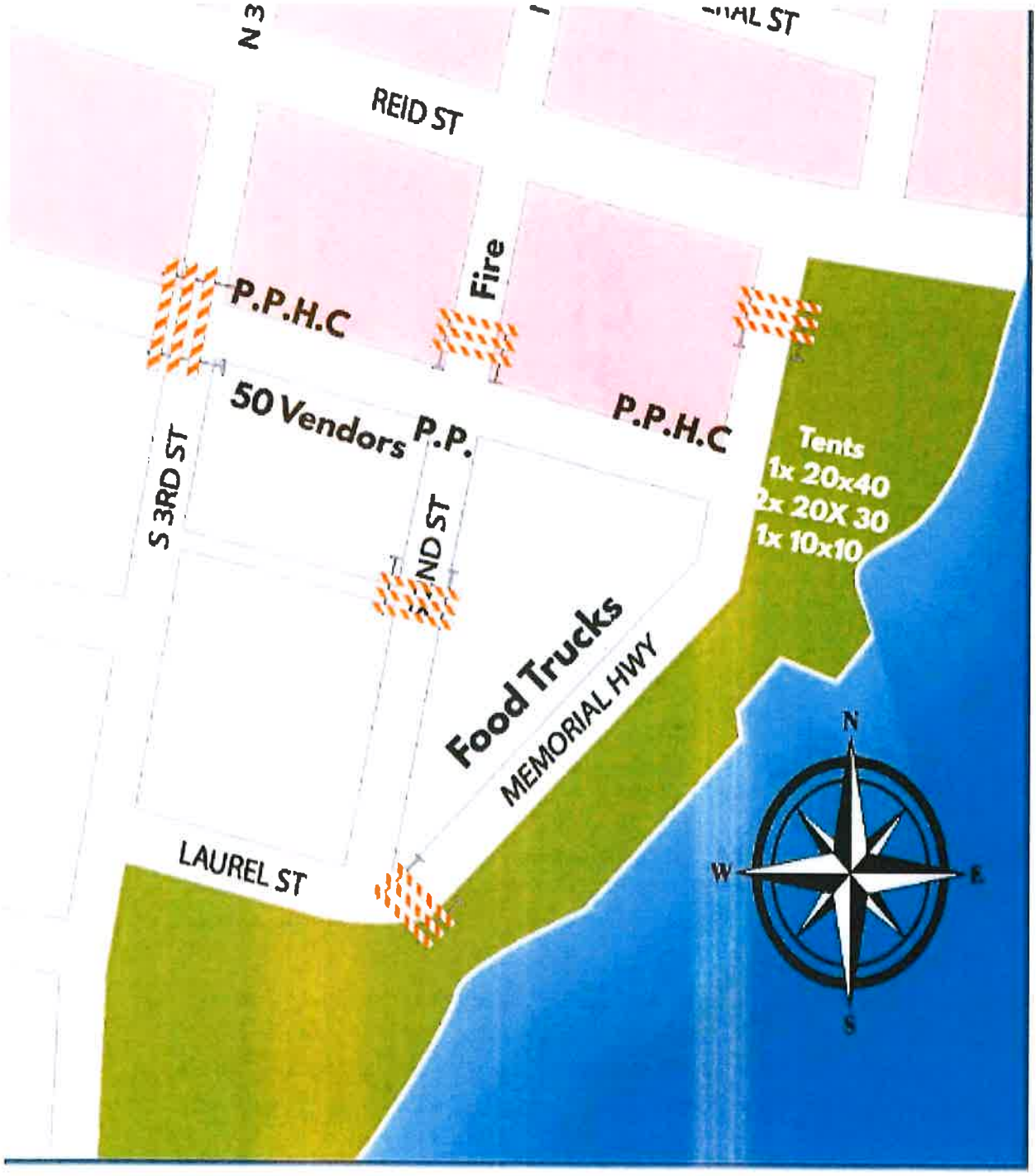
State of Florida County of Putnam

The foregoing application is acknowledged before me this 13th day of May, 2026, by John Jenkins IV, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL

CHRISTIE L. MARSHALL
Commission # HH 589783
Expires January 1, 2029

Christie Marshall
Signature of Notary Public, State of FL


N 3
REID ST
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1x 10x10
Food Trucks
MEMORIAL HWY
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RESOLUTION NO. 2026-R-118

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO REVITALIZE HISTORIC PALATKA FOR THE ANNUAL DATIL PEPPER FESTIVAL WHICH WILL BE HELD ON NOVEMBER 14, 2026, SETTING FORTH THE PROVISIONS OF THE PERMIT; ROAD CLOSURES, BEER PERMIT, AND AMPLIFIED SOUND AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS John Jenkins with Revitalize Historic Palatka is requesting permits for the annual Datil Pepper Festival which will be held on 11/14/2026.

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 Datil Pepper Festival is hereby granted to John Jenkins Revitalize Palatka with the following provisions and stipulations:

a. A Class "A" Special Events Permit is hereby granted for the event to be held on 11/14/2026, during the hours provided in the application

b. Road closures of St. Johns Ave. from Memorial Pkwy. to the 300 block of Memorial from 2nd to Reid Street.

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 23rd day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor: Roberta Correa

ATTEST:

_____
City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____
City Attorney: Jane West, Esq.

Adopt Resolution 2026-R-119 A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE PALATKA POLICE DEPARTMENT TO APPLY FOR A 100% FUNDED GRANT THROUGH THE US DEPARTMENT OF JUSTICE AND THE LAW ENFORCEMENT MENTAL HEALTH AND WELLNESS ACT (LEMHWA), IN THE AMOUNT UP TO $250,000.00 TO BE UTILIZED FOR THE PURPOSE OF ESTABLISHING A MENTAL HEALTH AND WELLNESS INITIATIVE, AND PROVIDING FOR SCRIVENERS ERRORS

Authorization to Apply for FY26 Law Enforcement Mental Health and Wellness Act (LEMHWA) Grant

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Palatka Police Department requests authorization from the City Commission to apply for the Fiscal Year 2026 Law Enforcement Mental Health and Wellness Act (LEMHWA) grant program. This funding opportunity is administered by the U.S. Department of Justice (DOJ) Office of Community Oriented Policing Services (COPS Office). The department seeks up to $250,000 in federal funding over a 24-month project period to implement a comprehensive agency wellness program. There is no local matching fund requirement for this grant.

BACKGROUND

The LEMHWA grant program is designed to improve the delivery of and access to mental health and wellness services for law enforcement officers. The grant funds training, peer support, suicide prevention, and clinical research. The Palatka Police Department does not currently operate a comprehensive wellness program. Consequently, the agency is well-positioned to apply under Category 1: Start-Up Implementation Project. This specific grant category is dedicated to law enforcement agencies seeking to establish foundational, structured wellness frameworks where none previously existed.

PROJECT ANALYSIS

The proposed project is titled "Beyond the Badge: Comprehensive Wellness and Regional Critical Incident Response Initiative." It aims to build a sustainable internal infrastructure to support both sworn and non-sworn personnel, as well as retirees, eligible former employees, and family members in later phases.

The initiative focuses on several core components:

Confidential Clinical Counseling: Establishing contractual partnerships with mental health professionals experienced in first responder psychology. This independent structure bypasses traditional Employee Assistance Programs (EAP) or fitness-for-duty processes, reducing stigma and addressing wellness concerns early.

Peer Support and Training: Developing a formal internal Peer Support Team alongside agency-wide training focused on resiliency, stress management, and family wellness resources.

Critical Incident Support: Creating robust protocols for post-incident recovery and participating in a regional critical incident response team to secure shared regional training and resources.

Strategic Planning: Designing long-term wellness frameworks and policy standards that outlast the grant life cycle.

From a financial management standpoint, the grant allows for federal funding drawdowns or traditional expenditures reimbursement. The Palatka Police Department intends to utilize the federal drawdown method. This allows the city to access federal funds directly as project expenses are incurred, ensuring fluid contractual payments to clinicians and training vendors while protecting the city's active operating cash flow.

Staff Recommendation

It is recommended that the City Commission approve the Palatka Police Department's request to apply for the FY26 Law Enforcement Mental Health and Wellness Act (LEMHWA) grant program, authorizing the submission of an application for up to $250,000 with no local match requirement, and authorize the City Manager or Chief of Police to execute all necessary application documents.

ATTACHMENTS

1.	119. Resolution 2026-R-119 Grant through the US Department of Justice

RESOLUTION NO. 2026-R-119

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE PALATKA POLICE DEPARTMENT TO APPLY FOR A 100% FUNDED GRANT THROUGH THE US DEPARTMENT OF JUSTICE AND THE LAW ENFORCEMENT MENTAL HEALTH AND WELLNESS ACT (LEMHWA), IN THE AMOUNT UP TO $250,000.00 TO BE UTILIZED FOR THE PURPOSE OF ESTABLISHING A MENTAL HEALTH AND WELLNESS INITIATIVE, AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS, the U.S. Department of Justice COPS office announced the availability of 2026 Law Enforcement Mental Health and Wellness Grant funds for law enforcement use; and

WHEREAS the Palatka Police Department is well positioned to apply under the Category 1 Start-Up Implementation Project; and

WHEREAS, the project would focus on key areas such as confidential clinical counseling services, development of a peer support team, critical incident support and long-term wellness planning; and

WHEREAS, the City of Palatka has determined that a need exists for mental health and wellness initiatives for current and former law enforcement officers and non-sworn personnel; and

WHEREAS, the Palatka City Commission deems it reasonable and in the best interest of the department to authorize the Palatka Police Department to apply for the 100% funded 2026 Law Enforcement Mental Health and Wellness Grant funds.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Palatka, Florida

1. The Palatka Police Department is hereby authorized to submit an application for the 2026 Law Enforcement Mental Health and Wellness Grant – funds to be used to implement health and wellness initiatives; 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 23rd day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West ESQ.

Adopt Resolution 2026-R-120 ARPA Spending Plan July 23, 2026, A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXPEND REMAINING AMERICAN RECOVERY PLAN ACT FUNDS TOTALING $1,121,044.06; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.
ARPA Update and Recommendation

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Staff requests the Commission approve of the suggested changes to the ARPA spending plan

BACKGROUND

The American Rescue Plan (ARP) Act of 2021 is a $1.9 trillion economic stimulus bill. Within the ARP, the Coronavirus Local Fiscal Recovery Fund provides $350 billion for states, municipalities, counties, tribes, and territories, including $130 billion for local governments split evenly between municipalities and counties. Palatka received $5,234,421 in ARPA funding, of which $4,113,377 has been spent. The funds were allocated and encumbered in a spending plan that was approved by the City Commission on December 18, 2024. The remaining $1,121,044.06 must be fully expended by December 31, 2026, or the remaining funds must be returned. Between the approval in December 2024, and today, some of the planned expenditures are no longer appropriate or available as expenditure sources, leaving holes in the spending plan. As these funds were drawn utilizing the Revenue Loss category of ARPA, they can be reallocated to other eligible categories without consequence. The new spending plan allocates funding to support the original spending plan with adjustments to support current City needs.

PROJECT ANALYSIS

These funds exist without a City match and must be spent quickly to prevent loss of funds. Please see Attachment A for further detail.

Staff Recommendation

Staff recommends approving the new proposed spending plan for the ARPA funds.

ATTACHMENTS

1.	Attachment A - ARPA Compliance Advisory Report - Palatka
2.	120. Resolution 2026-R-120 ARPA SPENDING PLAN JULY 23 2026_

ARPA State and Local Fiscal Recovery Fund (SLFRF)

Obligations, Reobligation, and Revenue Replacement Funding — City Commission Overview

July 23, 2026

Background

The American Rescue Plan (ARP) Act of 2021 is a $1.9 trillion economic stimulus package enacted in response to the economic and public health impacts of the COVID-19 pandemic. Within the ARP, the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) delivers $350 billion to state, local, territorial, and Tribal governments to support the response to and recovery from the COVID-19 public health emergency.

Of the $350 billion total, approximately $130 billion was allocated specifically to local governments, split evenly between municipalities and counties. These funds were distributed in two tranches and are subject to U.S. Department of the Treasury reporting, compliance, and expenditure requirements.

City of Palatka — Funding Summary

The City of Palatka received a total SLFRF allocation of $5,234,421. Of this amount, $4,113,377 has been expended on eligible projects and programs. The remaining balance of $1,121,044 has been claimed as obligated by the City within its Treasury reporting.

Total ARPA Award	Amount Expended	Remaining (Obligated)
$5,234,421	$4,113,377	$1,121,044

Palatka Proposed Use of Remaining ARPA Funds

Resolution No. 2026-R-120 identifies $1,121,044.06 in remaining ARPA SLFRF funds from Palatka's total allocation of $5,234,421, after $4,113,376.94 had been spent. The spending plan shown below totals $1,121,044.06. Because Palatka claimed its SLFRF award under the revenue replacement category, these uses may be treated as eligible provisions of government services, provided the City can document that the applicable funds were obligated by the December 31,2024 SLFRF obligation deadline and are expended by the applicable federal expenditure deadline.

Proposed Expenditure	Amount	Government Service Category	Eligibility Rationale
Palatka Fire Department Public Safety Services	$500,000.00	Public Safety	Public safety services traditionally provided by municipal government
Waste Water/Water Reclamation Treatment Plant Services	310,522.03	Infrastructure and Utilities	Environmental health services for Water/Wastewater infrastructure and operations traditionally provided by municipal government

Palatka Police Department Public Safety Services	$310,522.03	Public Safety	Public safety services traditionally provided by municipal government
Total Spending Plan Shown	**$1,121,044.06**	**Fully utilizes the $1,121,044.06 in unexpended funding**	

Funding reconciliation: The updated spending plan should be read as a combined presentation of remaining and previously expended funding. The unexpended funding component remains $1,121,044.06.

Compliance note: These proposed expenditures are allowable as revenue replacement government services only to the extent Palatka has documentation showing that each cost was obligated by December 31, 2024 through a contract, subaward, purchase order, interagency agreement, payroll obligation, or similar transaction requiring payment. A resolution, budget allocation, or spending plan alone should not be treated as sufficient evidence of obligation unless supported by an underlying enforceable commitment made by the deadline. To date, Accenture's role has been advisory compliance on the allowability of reobligation and allowability of expenditures within Revenue Replacement expenditure category.

Obligation Compliance

Per 31 CFR 35.3, Treasury defines an obligation as "an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment." In November 2023, Treasury issued the Obligation Interim Final Rule (Obligation IFR) to provide additional clarity and flexibility to recipients regarding this definition.

The table below summarizes the forms an obligation may take under Treasury's definition:

Obligation Type	Treasury Definition (31 CFR 35.3 & Obligation IFR)
Contracts & Subawards	An order placed for property and services, or entry into contracts and subawards that require payment. Once the recipient enters into a contract or subaward, the obligation deadline requirement for those funds is satisfied.
Payroll & Similar Transactions	Recipients may obligate funds through means other than contracts or subawards — for example, payroll costs. In these cases, recipients must follow state or local law and their own established practices and policies regarding when they have incurred an obligation and how it is documented.
Federal Compliance Requirements	Under the Obligation IFR (Nov. 2023), recipients are also considered to have incurred an obligation by Dec. 31, 2024 for costs related to reporting, compliance, Single Audit, record retention, environmental compliance, and civil rights requirements incurred as a result of receiving SLFRF funds.

Key Deadlines

The Obligation IFR does not alter the existing SLFRF deadlines. All recipients must obligate SLFRF funds by December 31, 2024 and expend all obligated funds by December 31, 2026. (An exception applies to Surface Transportation and Title I eligible use projects, for which expenditures must be completed by September 30, 2026.)

Subrecipients and Contract Replacement

Subrecipients are not subject to the December 31, 2024 obligation deadline. The obligation deadline applies to the recipient of SLFRF funds; a cost is considered to have been incurred once the recipient enters into a subaward or contract that obligates the recipient to cover that cost.

In general, recipients cannot re-obligate or obligate additional SLFRF funds after the obligation deadline. However, Treasury permits replacement of a contract or subaward entered into prior to December 31, 2024 under limited circumstances:

- The contractor or subrecipient defaults, goes out of business, or will not be able to perform. **Projects that come in under budget or will not be able to fulfill their commitment to spend the funding during the period of performance, fall into this category.**
- The recipient and contractor or subrecipient mutually agree to terminate the contract or subaward for convenience.
- The recipient terminates the contract or subaward for convenience because there is clear evidence it was not properly awarded, the determination is documented, and the original contract was entered into in good faith.

Revenue Replacement Funding Allowabilities

Revenue loss is the most flexible eligible use category under the SLFRF program. Treasury's Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue due to the pandemic. Government services generally include any service traditionally provided by a government, unless Treasury has stated otherwise.

Standard Allowance

All recipients may elect a "standard allowance" of up to $10 million — capped at the recipient's total award amount — to spend on government services through the period of performance. Recipients who elect the standard allowance do not have to produce any further demonstration or calculation of revenue loss. The election is one-time and irrevocable after the applicable reporting period.

Because Palatka's total allocation is $5,234,421, the City's maximum revenue loss claim under the standard allowance is $5,234,421 — the full award amount.

Eligible Government Services

Common examples identified in the Final Rule include, but are not limited to, the categories below. Treasury has clarified that payroll for government employees, contracts, grants, supplies and equipment, rent, and the many other costs that governments typically bear to provide services are all eligible uses of funds.

Service Category	Examples of Eligible Uses
Payroll for Government Employees	Salaries and benefits for public sector staff across all departments.
Contracts, Grants & Supplies	Procurement of goods, services, equipment, and supplies to deliver government programs.
Public Safety	Police, fire, EMS, corrections, and emergency management operations.
Public Health Services	Health department operations, environmental health, and behavioral health programs.
Education	Public school facilities, library services, and early childhood education.
General Government Operations	Administrative, IT, finance, HR, legal, and operational costs.
Housing & Community Services	Affordable housing, shelter operations, and homelessness prevention.
Infrastructure & Utilities	Roads, water/sewer systems, stormwater, broadband, and cybersecurity upgrades.
Non-Federal Match	Revenue loss funds may satisfy non-federal cost-share requirements of other federal programs (excluding Medicaid/CHIP).

Ineligible Uses

Even under the broad revenue loss category, the following uses are expressly prohibited by Treasury:

- Contributions to budget stabilization funds, rainy day funds, or similar reserve accounts — these are savings for future spending needs, not direct provision of services.
- Extraordinary deposits (lump-sum payments of accrued unfunded liabilities) into pension funds. Routine pension contributions as part of normal payroll obligations remain eligible.
- Debt service payments or replenishment of financial reserves.

Sources: U.S. Treasury SLFRF Final Rule (31 CFR Part 35); SLFRF Final Rule FAQ; Obligation Interim Final Rule Quick Reference Guide (Nov. 2023). This document is for informational purposes only; recipients should consult Treasury guidance and legal counsel for binding interpretations.

RESOLUTION NO. 2026-R-120

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXPEND REMAINING AMERICAN RECOVERY PLAN ACT FUNDS TOTALLING $1,121,044.06; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Palatka has received $5,234,421 from the American Recovery Plan Act (ARPA) under the "Lost Revenue" category and has spent $4,113,376.94 leaving $1,121,044.06 remaining; and

WHEREAS, the federal deadline to expend or return all ARPA funds is December 31, 2026; and

WHEREAS, the City has a previously approved spending plan for the remaining funds; and

WHEREAS, the original spending plan needs to be updated to match the current needs of the City in a way that expends all ARPA funds before the federal deadline; and

WHEREAS, the Interim City Manager has provided the City Commission with a spending plan that addresses all the funding within the federal timeframe.

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

SECTION 1. The City Commission hereby authorizes the City Manager to expend ARPA funds as outlined herein

(A) $500,000.00 for Palatka Fire Department – Public safety services traditionally provided by municipal government

(B) $310,522.03 for City of Palatka Wastewater/Water Reclamation Treatment Plant – Infrastructure and utility related services traditionally provided by municipal government

(C) $310,522.03 for the Palatka Police Department for public safety services traditionally provided by municipal government

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 23rd day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor Roberta Correa

ATTEST:

_____
City Clerk Karen Hayes

APPROVED AS TO FORM AND LEGALITY:

_____
City Attorney Jane West

CITY of Palatka FLORIDA

Date Received: _____

Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Robert Mattson

   Address: 121 Palm Trail
   E. Palatka, FL 32131

   Email: yelpmark@att.net

   Phone: 386-937-1235

2. Secondary Contact: Nicole Grace

   Address: 115 Red Fox Trail
   Palatka, FL 32177

   Email: nicolejanel@yahoo.com

   Phone: 904-309-3069

3. Event Sponsor/Organization: Putnam County Historical Society

Attach a certificate of Tax Exemption if applicable.

4. Name of Event: Occupation of Palatka Civil War Living History

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

A living history event portraying the soldiers, sailors and civilians in 1864 during the Union Army occupation of Palatka in the Civil War.

6. Event Location (911 Address): 100 Madison St, Palatka, FL 32177

7. Road Closures: ex. **St. Johns Avenue** from **First Street** to **Second Street**

No road closures	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: Robert Mattson Cell Phone: 386-937-1235

Name: Nicole Grace Cell Phone: 904-309-3069

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

Date(s) of Event:	Hours:	Amplified Sound:	Alcohol:	Attendance
Setup:				
9/24/26	12:00 to 9:00 PM	__:__ to __:__	__:__ to __:__	
Event:				
9/25/26	8:00 AM to 3:00 PM	__:__ to __:__	__:__ to __:__	800
9/26/26	9:00 AM to 3:00 PM	__:__ to __:__	__:__ to __:__	300
9/27/26	9:00 AM to 3:00 PM	__:__ to __:__	__:__ to __:__	150
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
__/__/__	__:__ to __:__	__:__ to __:__	__:__ to __:__	
Breakdown:				
9/27/26	2:00 to 5:00 PM	__:__ to __:__	__:__ to __:__	

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

Historical attendance

11. Number and type of auxiliary vehicles/ equipment:

Ø Watercraft Ø Aircraft Ø Utility Vehicles/Golf Carts NA 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.

Discharge of blackpowder weapons; may include cannon/artillery, muskets, and pistols

Include date and time:

__/__/__ __:__ to __:__ __:__ to __:__ 9/25/26 9AM-3PM 9/26/26 9AM-3PM

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

Participant's personal vehicles

14. Number of staff/ volunteer: 15 Uniform identification: Period outfits

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: Will be provided before event

☐ 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.

Robert A. Mattson
Signature of Applicant

02/02/26
Date

State of Florida County of Putnam

The foregoing application is acknowledged before me this 2nd day of February, 2026, by Robert Mattson, who is personally known to me, or who has/have produced FL DL as identification.

NOTARY SEAL

KIMBERLY TROIANO
NOTARY PUBLIC
STATE OF FLORIDA
NO. HH 311279
MY COMMISSION EXPIRES SEP. 12, 2026

Kimberly Troiano
Signature of Notary Public, State of Florida

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 GFCI. 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 vender RVs.

City of Palatka
Indemnification & Hold Harmless Agreement

The BUSINESS and/or INDIVIDAUL 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.

Robert A. Mattson — Signature of Applicant

Bronson House — Name of Facility being used

Robert A. Mattson — Print Name of Applicant

09/24-27/2026 — Date of Use

State of Florida County of Putnam

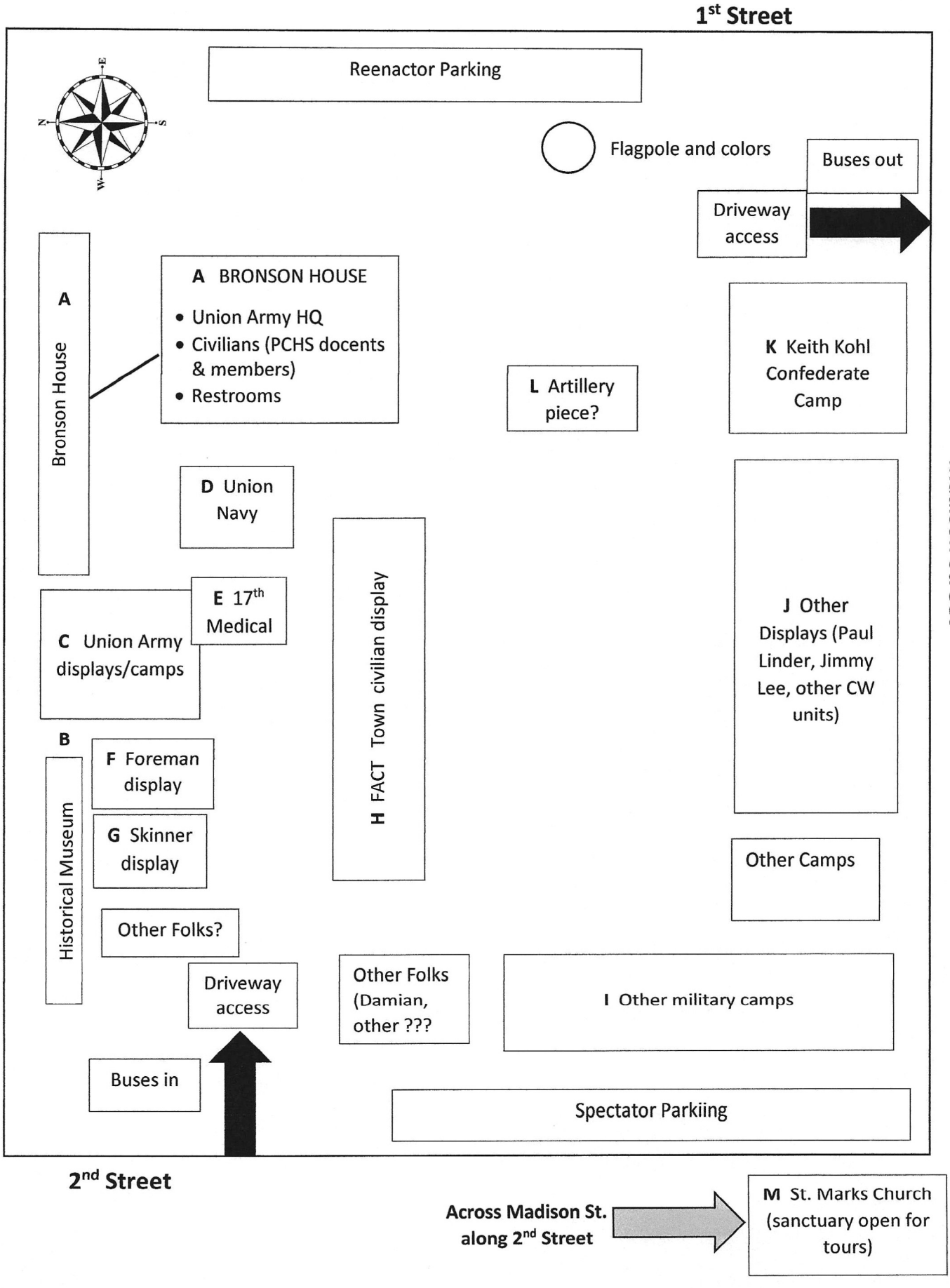
The foregoing application is acknowledged before me this 2nd day of February, 2026, by Robert Mattson, who is personally known to me, or who has/have produced FL DL as identification.

NOTARY SEAL

KIMBERLY TROIANO
NOTARY PUBLIC
STATE OF FLORIDA
NO. HH 311279
MY COMMISSION EXPIRES SEP. 12, 2026

Signature of Notary Public, State of Florida

2026 Occupation of Palatka Site Layout



2026 OCCUPATION OF PALATKA EVENT SCHEDULE

Thursday, September 24, 2026

Some units arrive and set up

Friday, September 25, 2026

7:30 AM – Remaining units arrive and set up
8:30 AM – Open for School Day (buses arrive?)
8:30 AM-12 Noon – School Day
12 Noon-3 PM – Open to Public/other school groups
6:00 PM – Reception for re-enactors and volunteers in Bronson House

Saturday, September 26, 2026

9:00 AM – Camps open to public
9:15 AM – Colors
9:00 AM-3:00 PM – Camps open to public
(Some units may pack up and depart at the end of the event)
3:30-5:30 PM – Social at Azalea City Brewery (120 S. 7th Street, Palatka)

Sunday, September 27, 2026

10:00 AM-2:00 PM – Camps open to public
9:30 AM – Worship service at St. Mark's Episcopal Church (OPTIONAL)
11:00 AM – Morning coffee/tea/pastries for re-enactors and volunteers
2:00 PM – Event ends and remaining units pack up and depart

FLORIDA Department of Revenue

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012917206C-1	09/30/2023	09/30/2028	501(C)(3) ORGANIZATION

This certifies that

PUTNAM COUNTY HISTORICAL SOCIETY INC
100 MADISON ST
PALATKA FL 32177-3529

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA Department of Revenue

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Camp Fire Safety

The purpose of these guidelines is to provide all members of the 4th Brigade the information necessary for the prevention of unsafe fires in camp. These guidelines are also created to instruct Brigade members to respond to fires and how to evacuate camp in case of a fire. There will be fire drills at any event decided upon by the Brigade Commander & Staff and the Fire Safety Committee. These drills will test the ability of 4th Brigade members to respond to a fire emergency in camp.

PREVENTION

Fire Extinguishers

- Each Company will be responsible for purchasing, storing and maintaining at least 2 (two). Type A Fire Extinguishers. (*Or any of the Company's choosing*).
- Fire Extinguishers will be located near the Company fire or cook tent/fly.
- Fire Extinguishers will be wrapped in burlap, canvas or wooden receptacle.
- The Company Fire Safety Representative will give the proper instruction for using the Fire Extinguisher.

Water Buckets

- Each Company will have 2 (two) water buckets filled with water at all times.
- Wooden, canvas, or galvanized (blackened or painted red) water buckets will be filled with water and kept close to each Company fire.
- Companies may also keep additional water buckets in the company streets.
- Individual Company members may also purchase and maintain their own to be kept in camp.

Powder in Tents

It is recommended that any powder, whether in cans or paper, filled cartridges, will be kept away from lanterns, or heaters. This powder will be kept to a minimum, for personal use on the field of battle. An average of 80-120 rounds are used in a weekend. Company representatives who store powder for sale or distribution for company members must either keep cans of powder in their vehicle or in a wooden box, away from the campfire.

Candles, Lanterns, Lamps & Heaters

- Candle lanterns should be enclosed in glass when used in a tent. They should be kept on a table, the ground or hung so as not to touch the canvas of the tent.
- Oil Lamps should be kept on a table or hung as not to touch the canvas of the tent.
- Heaters should be used only when necessary. They should be kept away from any bedding or clothing as well as the canvas of the tent.

Revised 8/4/18
Voted and Ratified on 8/4/18

- EXTRA PROPANE OR KEROSENE SHOULD NOT BE KEPT IN A TENT.

Space Between Tents in a Company Street

- Space between tents, in Company streets will be 1 foot (12 inches), according to U.S. Military Regulations.

Fire Watch – **All Campfires should be watched AT ALL TIMES.**

- In the event a company fire must be left alone for a long period of time, due to battles or drill, that fire must be totally extinguished using sand and water.
- During nighttime hours when everyone is asleep, Campfires should be extinguished. If there are soldiers sleeping near the fire, they will be responsible for a Fire Watch.
- If a fire of coals and is left burning overnight, whenever a 4th Brigade member leaves their tent, he/she should check the fire before returning to their tents.

Camp/Cook Fire Location

- The area around a campfire must be cleared of all types of debris, grass, leaves and all other flammable materials.
- An area of 3 (three) feet should be cleared of all flammable material around a Campfire.
- Camp furniture (chairs and tables) should not be left unattended overnight around the camp fire.
- Clothing, such as women's dresses/skirts, overcoats, trousers, etc. should be kept away from the fire.

EMERGENCY RESPONSE

- Any 4th Brigade member who observes a "working" fire in either in their camp or another camp will immediately yell "FIRE!" "FIRE!" "FIRE!"
- Upon discovering a working fire in camp, the location of the fire should be announced immediately. i.e. "47th New York's camp".
- Emergency whistles will be blown to announce an emergency situation.
- Fire extinguishers and full water buckets will be used when responding to a working fire.
- A "bucket brigade" may be used if necessary.
- The Navy & Marines will "rapidly" ring their camp bell to announce an emergency situation.
- A map of streets where each Company is located will be posted at 4th Brigade Headquarters.
- 911 will be called by any 4th Brigade member by using a cell phone.
- A 4th Brigade member will be sent to the event entrance to provide guidance to the local Fire/Rescue and/or EMS to the scene of the Camp emergency.

Revised 8/4/18
Voted and Ratified on 8/4/18

First Responders

- 4th Brigade members should NOT attempt to fight a working fire by themselves!
- The first person on the scene of the emergency will take charge until a more qualified person arrives and in turn takes over.
- First people on the scene should respond with water buckets filled with water and fire extinguishers. They will immediately begin "fighting the fire".
- Check tents in the area for anyone who may be inside. Check for people who may be asleep.
- Remove tents, equipment, materials from the area around the working fire. Any item is fuel for the fire and should be removed as quickly as possible.

EVACUATION

- In case of an uncontrolled fire in camp, all people should be directed upwind from the working fire to a safe location.
- 4th Brigade members will NOT be allowed to return to camp until the local Fire/Rescue Department officers give the all clear.
- Any injured 4th Brigade members will receive immediate care from the 4th Brigade Medical Department members. These victims will be taken to a safe location determined by the Medical staff.

RESPONSIBILITIES of ALL 4th BRIGADE MEMBERS

- Company Commanders and NCO's will assign FIRE WATCH details 24-7 during a weekend.
- No more powder than is necessary will be kept in tents. See PREVENTION.
- Responsible use of candles/lanterns/heaters in tent will be practiced by all 4th Brigade members.
- FIRE DRILLS. The Fire Safety Committee, 4th Brigade Staff and Company Commanders and NCOs are responsible for conducting fire drills. The place, date and time will be decided by those mentioned above.
- Any 4th Brigade member who observes an unsafe Camp fire, either in their camp or another camp will bring it to the attention to the Company officers or NCO's.
- All 4th Brigade members will be responsible for maintaining a safe Campfire.
- 4th Brigade members should always pre-register for an event. This is one way of letting event coordinators know how much space may be needed for each Company street. As a result, ample space from tents to Camp fire may be allotted.
- ALL 4th Brigade members will be familiar with the information in these safety guidelines.
- ALL 4th Brigade members will have the ability to respond appropriately to an emergency situation.

Revised 8/4/18
Voted and Ratified on 8/4/18

RESOLUTION NO. 2026-R-121

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO THE PUTNAM COUNTY HISTORICAL SOCIETY FOR THE ANNUAL OCCUPATION OF PALATKA LIVING HISTORY EVENT WHICH WIL BE HELD ON SEPTEMBER 24TH, 25TH AND 26TH 2026, SETTING FORTH THE PROVISIONS OF THE PERMIT; AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS Robert Mattson of the Putnam County Historical Society is requesting permits for the Annual Occupation of Palatka Living History event which will be held 09/24/2026, 09/25/2026 and 09/27/2026.

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 Annual Occupation of Palatka Living History event is hereby granted to Robert Mattson of the Putnam County Historical Society with the following provisions and stipulations:

a. A Class "B" Special Events Permit is hereby granted for the event to be held on September 24th,25th, and 26th 2026, during the hours provided in the application

b. No Road closures

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 23rd day of July 2026.

CITY OF PALATKA, FLORIDA

By: _____
Mayor: Roberta Correa

ATTEST:

_____
City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____
City Attorney: Jane West, Esq.

Adopt Resolution 2026-R-123 - Canceling Request for Proposal 2026-01 for Financial Audit Services in its Entirety.
Adopt Resolution 2026-R-123 - Canceling Request for Proposal 2026-01 for Financial Audit Services in its Entirety.

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The Finance Department requests City Commission approval to formally cancel Request for Proposals (RFP) 2026-01 for Financial Audit Services, void and reject all six (6) proposals received, and authorize the development and re-issuance of a new solicitation for these services at a later date.

BACKGROUND

On March 13, 2026, the City of Palatka About City Contracts released Request for Proposals (RFP) 2026-01 for Financial Audit Services Bid Postings. The solicitation was drafted by the Finance Director and received necessary approvals from the Audit Selection Committee and the City Commission prior to publication. The procurement timeline progressed through the following milestones:

April 10, 2026: The submission deadline closed with six (6) proposals received.

April 28, 2026: The Audit Committee conducted formal evaluations of all six submissions.

May 6, 2026: The Audit Selection Committee finalized and approved the proposer rankings.

Following the subsequent posting of the Intent to Award, management decided to halt the procurement process.

PROJECT ANALYSIS

Pursuant to Section G of the RFP 2026-01, the City is cancelling the Bid protesting process. Canceling the solicitation in its entirety and rejecting all six submitted proposals serves the best interests of the municipality. This action provides a clean slate and ensures full compliance, transparency, and fairness for all participating vendors. The City intends to re-issue the solicitation for Financial Audit Services at a later date, and staff will update the City Commission on the new procurement timeline as soon as it is established.

Staff Recommendation

Staff recommends that the City Commission approve the attached resolution canceling RFP 2026-01 for Financial Audit Services in its entirety, rejecting all six (6) submitted proposals, and authorizing staff to re-issue the solicitation at a later date.

ATTACHMENTS

1.	RFP 2026-01 Palatka Audit Services RFP
2.	Notice of Audit Selection Committee Results
3.	Notice of Cancellation Letter -RFP 2026-01
4.	123. Resolution 2026-R-123 CANCELING REQUEST FOR PROPOSALS (RFP) 2026-01 FOR FINANCIAL AUDIT

CITY of Palatka FLORIDA

REQUEST FOR PROPOSALS

FOR AUDIT SERVICES

RFP #2026-01

ISSUE DATE: March 13, 2026

DUE DATE: April 10, 2026

CITY OF PALATKA

REQUEST FOR PROPOSALS
FOR AUDIT SERVICES
RFP #2026-01

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IX. ADDITIONAL CONSIDERATIONS

I. GENERAL INFORMATION

The Audit Committee of the City of Palatka, Florida is soliciting proposals from qualified firms of Independent Certified Public Accountants to audit the financial statements of the City for the period of three fiscal years commencing with the fiscal year ending September 30, 2027, with an option for two, one-year renewals. The audits are to be performed in accordance with generally accepted auditing standards, the provisions of the Federal Single Audit Act, the provisions of the Florida Single Audit Act, the State of Florida Rules of the Auditor General, and any other applicable rules or regulations.

The City's previous contract for audit services was with:

HCT Certified Public Accountants & Consultants, LLC
816 Hollywood Boulevard, Suite 203
Hollywood, FL 33021
Phone(954) 966-4435

The prior three years of Annual Financial Reports are available for viewing on the City of Palatka's web site at https://www.palatka-fl.gov/147/Finance

Proposed time line:

Task	***Date***
Release of RFP	*March 13, 2026*
Deadline for Questions/Requests for Information	*March 27, 2026*
Addendum posted to the City website answering Questions/RFI	*April 3, 2026*
Proposals Due @ 2:00pm	*April 10, 2026*
Proposal Evaluation	*April 28, 2026*
Top-Ranked Firms Verification Phase	*May 6, 2026*
Intent to Award Posted to the City website	*May 14, 2026*
Protest Period Ends	*May 19, 2026*
City Commission Award Date	*May 28, 2026*

II. INSTRUCTIONS TO PROPOSERS

A. Proposals are being accepted, until 2:00 p.m., April 10, 2026, by the Audit Committee of the City of Palatka to select a vendor for the above stated purpose.

B. Proposals shall be submitted in sealed envelopes and clearly identified as **"PROPOSALS FOR AUDIT SERVICES – RFP 2026-01."**

C. In order to facilitate review of proposals, each Proposer must submit 6 signed, 1 digital and 1 original copy of the written proposal to the address listed below:

Audit Committee
Attention: Chantel Pierre, Finance Director
City of Palatka
201 North 2nd Street
Palatka, FL 32177

D. Questions concerning these specifications and/or requests for information (RFI) should be directed to Chantel Pierre, Finance Director (preferably by email) no later than March 27, 2026 using the contact information below:

Chantel Pierre, Finance Director
City of Palatka
201 North 2nd Street
Palatka, FL 32177
Cpierre@palatka-fl.gov

E. All questions or requests for information (RFI) concerning this RFP will be answered by an addendum which will be posted to the City's website at http://www.palatka-fl.gov/bids.aspx no later than April 3, 2026 AND EMAILED OUT TO ALL REGISTERED PROPOSERS.

III. SCOPE OF SERVICES

The City of Palatka desires the auditor to assist with the preparation of the financial statements, related notes, and RSI and to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. An opinion on the fair presentation of the combining and individual fund financial statements, government-wide and fund financial statements should also be expressed, based upon the auditing procedures applied in the audit of the basic financial statements.

The audit shall be conducted in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants; the standards set forth by the Government Accounting Standards Board; Financial Accounting Standards Board; the U.S. General Accounting Office's Government Auditing Standards, Section 218.415 Florida Statutes; the Florida Department of Banking and Finance; the U.S. Office of Management and Budget (OMB) 2 CFR 200 and the Supercircular; the Rules of the Auditor General; the Single Audit Act of 1984 as revised in 1996; the Florida Single Audit Act; Chapter 270-1, Rules of the Executive Office of the Governor, Florida Administrative Code and any other applicable standards as set forth by Generally Accepted Governmental Auditing Standards and Florida Statutes, including all those required during the contract period based on old and new accounting pronouncements and procedures.

A. Reports to be Issued

1. A report on the fair presentation of the financial statements of the City as a whole.

2. A report on compliance with applicable laws and regulations.

3. All applicable reports of State and Federal financial assistance in association with the Single Audit Act of 1984 and amendments of 1996 and the Florida Single Audit Act, as needed.

4. Management letters for the City Commissioners.

5. A report on internal control based on the auditor's understanding of the control structure and assessment of control risk.

B. Special Considerations

On occasion the auditor may be requested to issue a "consent and citation of expertise" and necessary "comfort letter" in connection with the issuance of debt securities. These services should be separate from the "Total Price."

C. Communications with the Finance Director

Auditors shall assure themselves that the City's Finance Director is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.

2. Significant audit adjustments.

3. Difficulties encountered in performing the audit.

D. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five years after release of the audit, unless the firm is notified, in writing, by the City of Palatka of the need to extend the retention period. The auditor will be required to make working papers available upon request, without charge, to any federal, state, or the City of Palatka.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

IV. DESCRIPTION OF THE GOVERNMENT

A. Fiscal Year

The City of Palatka's fiscal year begins October 1 and ends September 30. The funds and accounts of the City are maintained by the City's Finance Department.

B. The City of Palatka Accounting Records

The City's records include: 3 governmental funds, 4 enterprise funds (including a Municipal Golf Course that is leased through a Franchise Agreement and has been audited in the past by way of AUP), 3 pension funds and a component unit, Palatka Gas Authority (utility billing functions for the City.)

General Long Term Debt and General Fixed Assets funds are maintained in the records for worksheet purposes. Total budgeted expenditures for the general fund of the City for fiscal year 2024/2025 are approximately $23.9 million.

B. The City of Palatka Accounting Records (continued)

Fund Names
General Fund
Community Downtown Redevelopment Agency (CRA) Fund
Better Place Plan Capital Project Fund
Special Revenues Fund
Water Utility Fund
Golf Course Fund
Airport Fund
Sanitation Fund
Gas Authority

C. Budgets

Budgets are integrated with the financial records of the City and software has been implemented integrating the budget, general ledger, purchase orders, payroll, fixed assets, business tax permits, cash receipts, accounts receivable, and accounts payable functions together in a single modular system.

V. TIME REQUIREMENTS

A. Risk-based Audit Plan

An audit plan should be submitted to the City of Palatka Finance Department after the awarding of the contract. Each following year, this plan will need to be submitted prior to the beginning of interim audit procedures.

B. Proposed Schedule for each Fiscal Year's Audit will be substantially as follows:

By October	- Entrance conferences. - Interim audit procedures.
September 30	- Fiscal year end.
By December 30	- Books will be closed and ready for audit last week of December.
During February	- Field work.
End of February	Field work is complete. - Meet with the audit committee to discuss material misstatements, fraud risks, and issues related to efficiency and effectiveness.
By March 15	Meet with City Manager and Finance Director to present draft of management letter, internal control report and - significant findings (This will be the exit conference unless significant changes occur subsequently.)
No later than April 30	- Final Financial Statements delivered to Finance.
First Commission Meeting in May	Present Financial Statement and any significant findings. to City Commission for acceptance by City Commission - at Regular City Commission Meeting.

*Timeline may fluctuate depending on circumstances.

C. Purpose of Conferences

Entrance Conference - To discuss prior audit problems and the interim work to be performed. Establish overall liaison for the audit, make arrangements for work space and establish time requirements.

Exit Conference - Summarize the results of the fieldwork and to review significant findings.

Progress Conferences - These should be held informally on an as needed basis to inform the Finance Director of preliminary results that need immediate attention (or of a significant nature).

VI. ASSISTANCE PROVIDED BY CITY STAFF

The Finance Department will prepare summary trial balances and provide other information, documentation and explanations, as needed. All information provided will be in the format maintained by the City Finance Department. Any additional or reformatted schedules will be the responsibility of the auditor.

The City will provide the auditor with reasonable workspace, desks, and chairs.

The auditor will be responsible for preparation of the completed Annual Financial Report and the printing and distribution of the report once delivered to the proper official. The AFR must be sent to the DFS (Department of Financial Services) within 45 days after the completion of the audit report. Community Redevelopment Agency audit conducted pursuant to FS Section 163.387(8)(c) requires that section be filed with DFS. The AFR is ultimately submitted to GFOA for consideration to be awarded the Certificate of Achievement for Excellence in Financial Reporting.

VII. PROPOSAL REQUIREMENTS

All proposals submitted should be arranged in the following manner:

A. Title Page

Information should include the subject of the RFP, the firm's name, the name of a contact person along with an address and phone number, and the date of the proposal.

B. Table of Contents

C. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer to provide the services as outlined in the RFP.

D. Detailed Proposal

1. The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City of Palatka government in conformity with the requirements of the RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP's requirements.

2. The technical proposal should address all the points outlined in the RFP. The proposal should be prepared simply and economically, providing a

straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP.

3. Independence

   The firm should provide an affirmative statement that it is independent of the City of Palatka Government as defined by generally accepted auditing standards and the U.S. General Accounting Office's "Government Auditing Standards (1988)."

   The firm should also list and describe the firms' professional relationships involving City of Palatka Government for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

   In addition, the firm shall give the City of Palatka written notice of any professional relationships entered into during the period of this agreement.

4. License to Practice in Florida

   An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Florida.

5. Firm Qualifications and Experience

   a. The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

   b. If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

   c. In accordance with number 12 below, the firm is also to provide a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

   d. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the three (3) years with state regulatory bodies or professional organizations.

6. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partner, manager, other supervisors and specialists, and the auditor-in-charge of field work, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm should provide information on the government auditing experience of each person and the total number of CPE hours members of the firm have received regarding Governmental Accounting/Auditing.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement would be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City of Palatka. The qualifications of replacements will be furnished to the City prior to replacements being approved. The City of Palatka retains the right to approve or reject replacements.

Consultants, firm specialists, and key staff mentioned in response to this request for proposals can only be changed with the express prior written permission of the City of Palatka, which retains the right to reject or accept the replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

7. Prior Engagements with City of Palatka

The firm should list separately all engagements within the last five years ranked on the basis of total staff hours, for the City of Palatka by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

8. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

9. Public Entity Crimes

Any firm submitting a proposal in response to this request for proposals must execute the enclosed form, SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, including proper check(s) in the space provided, and enclose it with the proposal.

10. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section III of this request for proposal. In developing the work plan, reference should be made to such sources of information as the City of Palatka's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

a. Proposed segmentation of the engagement, including time frames for each segment (keeping in mind the time schedule set forth in this RFP).

b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

c. Sample size methodology and the extent to which statistical sampling is to be used in the engagement.

d. Extent of use of Electronic Data Processing (EDP) software in the engagement.

e. Type and extent of analytical procedures to be used in the engagement.

f. Approach to be taken in determining laws and regulations that will be subject to audit test work.

g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

h. Approach to be taken to gain and document an understanding of City of Palatka's internal control.

i. Approach to be taken to scope the audit, assess risks, develop and tailor a risk-based audit plan and procedures.

11. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from City of Palatka.

12. Peer Review

A copy of the firm's latest peer review must be provided in the proposal.

13. Compensation

The proposal should contain a total all-inclusive price for each year of the contract and proposed price increases for the possible extension periods.

Those rates should include the following:

a. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The selected firm will be required to provide a schedule of professional fees and expenses that supports the total proposed compensation.

b. Out-of-pocket Expenses Included in the Total Proposed Compensation and Reimbursement Rates

All estimated out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) to be reimbursed should be detailed. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. A statement should be provided stating that travel expenses, included in the all-inclusive price, are in accordance with Section 112.061, Florida Statutes.

The Fiscal Year 2023-2024 Audit fee paid by the City of Palatka was $86,089.

14. Proposer's Representation and Certification Form

Proposers are required to submit with their Proposal an executed Proposer's Representation and Certification Form. If this document is not submitted, the Proposal may be rejected. The signature must be made in BLUE ink to show that it is original.

15. Hold Harmless Agreement

Proposers are required to submit with their proposal an executed Hold Harmless Agreement. If this document is not submitted, the Proposal may be rejected. The signature must be made in BLUE ink to show that it is an original.

VIII. EVALUATION PROCEDURES

All proposals will be reviewed by the Audit Committee using the criteria below. Firms that meet the mandatory criteria will have their proposals evaluated and scored for technical qualifications, location and previous City business. The following represent the principal selection criteria that will be considered during the evaluation process.

A. Mandatory Elements 0 points

1. The audit firm is independent and licensed to practice in Florida.

2. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.

3. The firm has no conflict of interest with regard to any other work performed by the firm for City of Palatka.

4. The firm submits a copy of its most recent external quality control review report (peer review) and the firm has a record of quality audit work.

5. The firm adheres to the instructions in this Request for Proposal on preparing and submitting the proposal.

Any proposal that does not contain the mandatory elements will be rejected.

B. Technical Qualifications.

1. Technical Qualifications and Expertise. 25 points

The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical accounting reporting, internal control and consultation.

2. Professional Experience. 25 points

The firm's (and specifically the local office's) past experience and performance on comparable government engagements; experience performing single audits of federal financial assistance and audits under the Florida Single Audit Act.

3. Audit Approach and Methodology. 25 points

Utilization of a risk-based audit approach, tailored to specific needs of the City, with appropriate and balanced use of sampling techniques and analytical procedures.

4. Total compensation proposed. 20 points

5. Certified minority-owned or veteran-owned business. 5 points

Proposer business status is a certified minority owned, women owned, or veteran owned business.

1. The proposed cost of services should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive price is to contain all direct and indirect costs including all out-of-pocket expenses. Prices should be determined for each year of the contract and proposed price increases for the possible extension periods, as seen below. Each Respondent's Annual Audit Cost will be evaluated by comparing it mathematically to the other costs received. The lowest cost will receive the maximum score. Additional Services will not be used to evaluate the proposals but will be included in the recommendation for award of the highest ranked firm.

Annual Audit Cost (Not to exceed.)

FISCAL YEAR ENDED	AUDIT FEE (CITY)	AUDIT FEE (CRA)	GOLF COURSE STAND ALONE AUP REPORT	PALATKA GAS AUTHORITY	
September 30, 2026	$	$	$	$	
September 30, 2027	$	$	$	$	
September 30, 2028	$	$	$	$	
September 30, 2029	$	$	$	$	
September 30, 2030	$	$	$	$	
TOTAL FOR EVALUATION PURPOSES (2026- 2030)				$	

Additional Services

CLASSIFICATION	HOURLY RATE
PARTNERS	$
PRINCIPALS	$
MANAGERS	$
SUPERVISORS	$
SENIORS	$
ASSOCIATES	$

Total available 100 points

Should there be a tie between any Proposers; the Proposer with the highest average score for the evaluation criteria titled "Technical Qualifications and Expertise" shall be ranked higher.

C. Oral Presentations

The Audit Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions regarding their proposal. Not all firms may be asked to make such oral presentations.

D. Final Selection

The Audit Committee will present the top three ranked firms for a final decision.

E. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between City of Palatka and the firm selected. The City of Palatka reserves the right without prejudice to reject any or all proposals.

F. Rights of the City

The City reserves the right to debar or suspend, for not longer than three (3) years, a Proposer from any solicitation process should it be discovered that the Proposer was (1) in violation of any of the issues listed in the section titled "Proposer's Representation And Authorization" of this Request for Proposal, or (2) the Proposer has shown a recent record of failure to perform or of unsatisfactory performance under any existing or past contracts with the City; provided such failure was not caused by acts beyond the control of the Proposer, or (3) any other cause that has been found to be so serious and compelling as to affect responsibility of the Proposer, including debarment or suspension by another governmental entity.

The City will not exercise this right until after written notice has been given to the Proposer and reasonable opportunity has been given for the Proposer to be heard. The decision of debarment or suspension shall be final and conclusive, unless fraudulent, or the Proposer commences an action in court, or the Proposer administratively appeals the decision.

G. Proposal Evaluation and Award

The City reserves the right to (1) cancel this Request for Proposal, (2) reject any or all Proposals, (3) waive any or all irregularities in the Proposals, (4) modify the Scope of the Services, or (5) disregard all nonconforming, non-responsive, unbalanced or conditional Proposals, as long as such does not give Proposer an advantage or benefit not enjoyed by the other Proposers or does not adversely impact the interests of the City. The City reserves the right to re-advertise the Request for Proposal, when it is in the best interest of the City. The City also reserves the right to reject the Proposal of any Proposer if the City believes that it would not be in its best interest to make an award to that Proposer, whether because the Proposal is non-responsive or Proposer is unqualified or of doubtful financial ability or fails to meet any other pertinent standards or criteria established by the City.

In evaluating Proposals, the City shall consider (1) the qualifications of Proposers, (2) whether or not the Proposals comply with the prescribed requirements, (3) such alternates, unit prices and other data, as may be requested in the Request for Proposal, (4) the qualifications and experience of the Proposer's proposed sub-contractors, (5) any additional terms and conditions, exceptions or variances stipulated by Proposer, and (6) operating costs, maintenance requirements, performance data, warrantees and guarantees.

The City may conduct investigations, seek clarifications or request any information as the City deems necessary to assist in the evaluation of any Proposal and to establish the responsibility, qualifications and financial ability of Proposer and their proposed sub-contractors. Failure to provide requested information may result in rejection of the Proposal.

H. Public Records Act

Proposers should make themselves familiar with Chapter 119 of the Florida Statutes concerning availability of public records. Twenty (20) days after the Proposal Opening date, Proposals shall be made available for public viewing. Proposals and associated Proposal Documents may be viewed during normal business hours (which is Monday through Friday; 8:30 AM to 5:00 PM) at 201 North 2nd Street, Palatka, FL 32177.

Florida law generously defines what constitutes a public record and under Chapter 119 of the Florida Statutes, all Proposals are to be made available by the City for viewing by the general public. If a Proposer believes that their Proposal contains information that should not be a public record, the Proposer shall clearly segregate and mark that information as "Confidential" and describe in writing the grounds for claiming exemption from the public records law, including the specific statutory citation for such exemption.

Any documents given to the Successful Proposer as part of performing the Services covered under this Request for Proposal shall not be sold or distributed to third parties without the written consent of the City. The Successful Proposer will be required to retain a copy of these documents for a minimum of three (3) years from completion of the Agreement. All documents, papers, letters, e-mails or other material made or received by the Successful Proposer in conjunction with the Services, unless exempt from Section 24(a) of Article I of the Florida Constitution and Section 119.07(1) of the Florida Statutes, shall be made available for public access. Should the Successful Proposer refuse to allow such access, the City has the unilateral right to cancel the Award.

Proposers should consult an attorney as to their duties under the records and information laws (Section 257.36 of the Florida Statutes) and public records laws (Chapter 119 of the Florida Statutes) of the State of Florida. Significant judicial sanctions can be imposed for violation of these Statutes.

I. Protests

Proposers wishing to file a formal protest concerning the selection, recommendation, or contract award under this Request for Proposal may do so by submitting the protest in writing. The written protest must indicate the Request for Proposal name and the reason for the protest. The written protest shall be mailed to: City of Palatka, Attention: Finance Director, 201 North 2nd Street, Palatka, FL 32177 or emailed to: CPierre@palatka-fl.gov, Attention Finance Director. Upon receipt, the Finance Director will review the protest in conjunction with the City Manager and/or City Attorney's office.

No protest will be considered if it is not received by the Finance Director within 72 hours after the notification of the "Intent to Award" is issued on the City's website, or by May 19, 2026.

Questions and/or interpretations concerning this Request for Proposal shall not constitute formal notice of a protest. It is the City's intent to ensure that the Proposal Documents are written to obtain the best value for the City and to ensure competitiveness, fairness, necessity and reasonableness in the Request for Proposal process.

Under no circumstances shall the City enact debarment or suspension against any protesting Proposer, regardless of the outcome of the protest.

IX. ADDITIONAL CONSIDERATIONS

A. Rates for Additional Professional Services

If it should become necessary for the City of Palatka to request the auditor to render any additional services to either supplement the services requested in their Request for Proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City of Palatka and the firm. Any such additional work agreed to between the City of Palatka and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the negotiated contract.

B. Manner of Payment

Progress payments will be made on the basis of hours work completed during the course of the engagement and out-of-pocket expenses incurred. Billings must be presented in detailed format including hours anticipated, hours worked, rates, etc. Interim billings shall cover a period of not less than a calendar month. The final payment request will be paid pending delivery of the firm's final reports.

C. Scrutinized Companies

As provided in F.S. 287.135, by entering into this Contract or performing any work in furtherance hereof, consultant certifies that it, its affiliates, suppliers, subcontractors who will perform hereunder, have not been placed on the Scrutinized Companies that boycott Israel List, or is engaged in a boycott of Israel, pursuant to F.S. 215.4725. Pursuant to F.S. 287.135(3)(b), if consultant is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel, this Contract may be terminated at the option of the City.

D. E-Verify - Employment Eligibility

Consultant warrants and represents that it is in compliance with section 448.095, Florida Statutes, as may be amended, and that it: (1) is registered with the E-Verify System (E-Verify.gov), and beginning January 1, 2021, uses the E-Verify System to electronically verify the employment eligibility of all newly hired workers; and (2) has verified that all subcontractors performing the duties and obligations of this Contract are registered with the E-Verify System, and beginning January 1, 2021, use the E-Verify System to electronically verify the employment eligibility of all newly hired workers.

E. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue is in Putnam County, Florida.

F. Dispute Resolution

In the event of a dispute arising under this Agreement, the Parties agree to first attempt to resolve the dispute through good faith negotiations. If the dispute cannot be resolved through negotiation, the Parties agree to submit the matter to mediation before resorting to any legal action.

G. Human Trafficking

Upon execution of this Contract, Consultant hereby attests under penalty of perjury that its organization does not use coercion of labor or services, as defined in Fla. Stat. 787.06, in any part of the operation of its organization..

MINIMUM INSURANCE REQUIREMENTS

REGARDLESS OF WHETHER THE RESPONDENT HAS THE POLICIES AND LIMITS AS STIPULATED BELOW, THE RESPONDENT IS TO SUBMIT A COPY OF THEIR CERTIFICATE(S) OF INSURANCE EVIDENCING POLICIES AND LIMITS OF INSURANCE THAT THEY CURRENTLY HAVE IN FORCE.

If, upon Notice of Intent to Award, the Successful Proposer ("Contractor") does not currently have the policies and limits specified below, they shall have ten (10) calendar days to provide the City with certificate(s) of insurance evidencing that they have procured such and policies and limits.

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or sub-contractors. The coverage's, limits or endorsements required herein protect the primary interests of the City, and these coverage's, limits or endorsements shall in no way be required to be relied upon when assessing the extent or determining appropriate types and limits of coverage to protect the Contractor against any loss exposures, whether as a result of the Project or otherwise. The requirements contained herein, as well as the City's review or acknowledgement, is not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by the Contractor under this contract.

COMMERCIAL GENERAL LIABILITY

Coverage must be afforded under a per occurrence form policy for limits not less than $1,000,000 each occurrence, $1,000,000 products / completed operations each occurrence, $1,000,000 personal and advertising injury liability, $1,000,000 each occurrence, $50,000 fire damage liability and $5,000 medical expense.

The City of Palatka, its officials, employees and volunteers are to be covered as an additional insured with a CG 2010 Additional Insured – Owners, Lessees, or Contractors, or CG 2026 Additional Insured – Owners, Lessees, or Contractors – Scheduled Person or Organization endorsement, or similar endorsement providing equal or broader Additional Insured coverage in respects to: Liability arising out of activities performed by or on behalf of Contractor; products and completed operations of Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitation on the scope of protection afforded to the City, its officials, employees or volunteers.

Contractor's insurance coverage shall be primary insurance as respects the City, its officials, employees and volunteers. Any insurance or self-insurance maintained by the City, its officials, employees or volunteers shall be excess of Contractor's insurance and shall be non-contributory.

Contractor, and its insurance carrier, waives all subrogation rights against the City of Palatka for all losses or damages which occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not.

AUTOMOBILE LIABILITY

Coverage must be afforded including coverage for all Owned vehicles, Hired and Non-Owned vehicles for Bodily Injury and Property Damage of not less than $1,000,000 combined single limit each accident. In the event Contractor does not own vehicles, Contractor shall maintain coverage for Hired & Non-Owned Auto Liability, which may be satisfied by way of endorsement to the Commercial General Liability policy or separate Business Auto Liability policy.

The City of Palatka, its officials, employees and volunteers are to be covered as an additional insured in respects to: Liability arising out of activities performed by or on behalf of Contractor; products and completed operations of Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitation on the scope of protection afforded to the City, its officials, employees or volunteers.

Contractor's insurance coverage shall be primary insurance as respects the City, its officials, employees and volunteers. Any insurance or self-insurance maintained by the City, its officials, employees or volunteers shall be excess of Contractor's insurance and shall be non-contributory.

Contractor, and its insurance carrier, waives all subrogation rights against the City of Palatka for all losses or damages which occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not.

WORKERS COMPENSATION AND EMPLOYER'S LIABILITY

Coverage to apply for all employees at STATUTORY Limits in compliance with applicable state and federal laws; if any operations are to be undertaken on or about navigable waters, coverage must be included for the US Longshoremen & Harbor Workers Act. Employer's Liability limits for not less than $100,000 each accident $500,000 disease policy limit and $100,000 disease each employee must be included.

Contractor, and its insurance carrier, waives all subrogation rights against the City of Palatka for all losses or damages which occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not.

For any contractor/employer/owner who has exempt status as an individual, the City requires proof of workers' compensation insurance coverage for that contractor/employer/owner's employees. If the contractor/employer/owner or individual has applied for a workers' compensation exemption, the City does not recognize this exemption to extend to the employees of the contractor/employer/owner. The contractor/employer/owner is required to provide proof of coverage for their employees. This applies to all contractors/employers/owners including but not limited to the construction industry.

The purpose of this section is to ensure that all contractors, subcontractors, sole proprietors, or business entities of any kind who contract with the City for provision of goods or Services, provide workers' compensation coverage for all employees, and principles of subcontractors, subcontractors, sole proprietors, or other business entities. All provisions of this Section shall be construed in accord with this intent.

PROFESSIONAL LIABILITY and/or ERRORS AND OMISSIONS LIABILITY

Professional (E&O) Liability must be afforded for personal injury and Property Damage for not less than $1,000,000 each claim, $1,000,000 policy aggregate.

The contractor, **and its insurance carrier**, waives all subrogation rights against the City of Palatka for all losses or damages which occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not.

OTHER INSURANCE PROVISIONS

a) The Contractor shall provide a Certificate of Insurance to the City with a thirty (30) day notice of cancellation, ten (10) days notice if cancellation is for nonpayment of premium. The certificate shall indicate if coverage is provided under a "claims made" or "per occurrence" form. If any coverage is provided under a claims made form the certificate will show a retroactive date, which should be the same date of the contract (original if contract is renewed) or prior.

b) ***RFP for Audit Services shall be noted on the certificate.***

c) The Contractor has sole responsibility for all insurance premiums and shall be fully and solely responsible for any costs or expenses as a result of a coverage deductible, co-insurance penalty, or self-insured retention; including any loss not covered because of the operation of such deductible, co-insurance penalty, self-insured retention, or coverage exclusion or limitation. For deductible or self-insured amounts that exceed $10,000, the Contractor shall maintain a Commercial Surety Bond in an amount equal to said deductible or self-insured retention.

d) All required insurance policies must be maintained until the contract work has been accepted by the City. In addition, a minimum 30-day notification clause is required if any changes in policy language occur, or in the event the policy is canceled.

e) ***The Certificate Holder should read as follows:*** *City of Palatka, 201 North 2nd Street, Palatka, FL 32177.*

f) It is the Contractor's responsibility to insure that all sub-Contractors comply with these insurance requirements. Contractors shall include all sub-contractors as insured under its policies or shall furnish separate certificates and endorsements for each sub-contractor. All coverages for sub-contractors shall be subject to all of the requirements stated herein.

g) ***All required insurance policies must be written with a carrier having a minimum A.M. Best rating of A-.***

HOLD HARMLESS AGREEMENT

As a part of the agreement with the City of Palatka and for the same consideration as provided for in the contract, the Contractor agrees to indemnify, hold harmless and defend the City of Palatka, its officials and employees from all claims, losses, damages, costs, charges, expenses, suits or actions brought against the City of Palatka as a result of any action or failure to act on the part of the Contractor, its employees, sub-Contractors or agents. This includes attorney's fees and all costs of litigation including appellate attorney's fees and costs as well as any judgments.

Failure to submit this executed statement as part of the Proposer's Proposal may make their Proposal nonresponsive and not eligible for award consideration.

Proposer's Name: _____

Federal Employer Identification No.: _____

Proposer's Address: _____

By: _____
Signature

Name: _____
Print Name

Title: _____
Secretary/Assistant Secretary/President/Vice President/Assistant Vice President

Phone No.: _____ Fax No.: _____

E-Mail Address: _____

Date: _____ **CORPORATE**

SEAL

PROPOSER'S REPRESENTATION AND CERTIFICATION FORM

(Page 1)

NAME OF PROPOSER:_____

In submitting a Proposal, Proposer understands, represents, and certifies the following **(if the Proposer cannot so certify to any of following, the Proposer shall submit with its Proposal a written explanation of why it cannot do so)**. If the City finds, before or after Award that Proposer was not truthful concerning any of the following, the City shall have the right to terminate the Award without liability and, at its discretion, to seek damages from Proposer, if damages result to the City from such act, in any way what so ever.

Lobbying: In accordance with Title 49 CFR Part 20, Proposer certifies that they have not paid any person or lobbied any person for influencing or attempting to influence any officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, an employee of a Member of Congress, the Legislature or a State Agency in connection with the awarding of a contract for the Project covered under this solicitation.

Initial _____

Non-Segregated Facilities: Proposer certifies that they do not maintain or provide, for their employees, any segregated facilities at any of their establishments and that they do not permit their employees to perform their services at any location, under their control, where segregated facilities are maintained. Proposer agrees that a breach of this certification is a violation of the Equal Opportunity Clause of any awarded Contract. As used in this certification, the term segregated facilities, means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directives or are in fact segregated on the basis of race, color, religion, or national origin because of habit, local custom, or any other reason. The only exception to this is for the disabled when the demands for accessibility override (e.g. disabled parking).

Initial _____

Public Entity Crime: Proposer certifies that they are not subject to Section 287.133(2)(a) which specifies that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Proposal on a contract to provide any goods or services to a public entity, may not submit a Proposal on a contract with a public entity for the construction or repair of a public building or public work, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with any public entity, and may not transact business with public entity in excess of the threshold amount provided in Section 287.017 of the Florida Statutes, for a Category Two, for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

Initial _____

Discriminatory Vendor: Proposer certifies that they are not subject to Section 287.134 (2)(a) of the Florida Statutes which specifies that an entity or affiliate who has been placed on the discriminatory vendor list may not submit a Proposal on a contract to provide any goods or services to a public entity, may not submit a Proposal on a contract with a public entity for the construction or repair of a public building or public work, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with any public entity, and may not transact business with public entity.

Initial _____

Compliance with Laws: Proposer affirms that they will comply with all laws, regulations, executive orders, policies, guidelines, rules, codes, ordinances, and licensing requirements that are applicable to the conduct of its business, including those of local, State and Federal agencies having jurisdiction and authority, to include, but not be limited to the following: Immigration and Nationalization Act; United States Occupational Safety and Health Act; Section 306 of the Clean Air Act (42 USC 1857(h); Section 508 of the Clean Water Act (33 USC 1368); Executive order 11738; Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000); Title VI of the Civil Rights Act of 1968 (42 U.S.C. 3601); Florida Civil Rights Act of 1992; Americans with Disabilities Act of 1990 (42 U.S.C. 12102); Federal Fair Labor Standards Act (29 U.S.C. 201); Age Discrimination Act of 1975 (42 U.S.C. 6101).

Initial _____

PROPOSER'S REPRESENTATION AND CERTIFICATION FORM

(Page 2)

NAME OF PROPOSER:_____

Drug Free Workplace: Proposer certifies that they have a Drug-Free Workplace Program that is in accordance with the Drug-Free Workplace Act of 1988.

Initial _____

Non-Collusion: Proposer being duly sworn, solemnly swears (or affirms) that neither they, nor any of its officers, partners, agents or employees have entered into any agreement, participated in any collusion, or otherwise taken any action which is in restraint of a free competitive solicitation in connection with any response or contract, and that Proposer intends to do the work with his own bona fide employees or sub-contractors and will not provide a response for the benefit of another consultant. By signing below, Proposer is certifying his status under penalty of perjury under the laws of the United States and the State of Florida. Furthermore, Proposer certifies that its affiliates, subsidiaries, directors, officers, and employees are not currently under investigation by any governmental authority and have not in the last ten (10) years been convicted or found liable for any act prohibited by law in any jurisdiction, involving conspiracy or collusion with respect to submitting a response on any public contract.

Initial _____

Conflict of Interest: Proposer certifies that they have not employed or retained any company or person, other than a bona fide employee working solely for the Proposer to solicit or secure an Award of this Contract and that the Proposer has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Proposer, any fee, commission, percentage, gift or other consideration contingent upon or resulting from an Award or making of an Agreement. Furthermore, Proposer certifies that 1) they are submitting only one Proposal to this Invitation to Proposal and that they have no financial interest in other entities submitting Proposals to this Invitation to Proposal, 2) they, nor its affiliates, nor anyone associated with them have any potential conflict of interest due to any other clients, contracts, or property interests for the Services covered under this Invitation to Proposal, 3) no member of the Proposer's ownership, management or staff has a vested interest in any aspect of or department of Town, 4) no member of the Proposer's ownership, management or staff is presently applying for employment with the City or actively seeking an elected position with Town, and 5) in the event that a conflict of interest is identified during the provision of Services under any Agreement with the City, Proposer will immediately notify the City of such in writing.

Initial _____

Debarment: Proposer certifies to the best of their knowledge and belief, that they and their principals (1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any State or Federal department or agency; and (2) have not, within a three-year period preceding this Invitation to Proposal, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records; making false statements; or receiving stolen property; and (3) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph 2 of this certification; and (4) have not within a three-year period preceding this Invitation to Proposal had one or more public transactions (Federal, State or local) terminated for cause or default, and (5) will submit a revised Debarment Certification immediately if their status changes and will provide an explanation for the change in status. If Proposer cannot certify that they are not debarred, they shall provide an explanation with this submittal. An explanation will not necessarily result in denial of participation in a contract.

Initial _____

Convictions: Proposer has fully informed Town of all convictions of the firm, its affiliates (as defined in section 287.133(1) (a) of the Florida Statutes), and all directors, officers, and employees of the firm and its affiliates for violation of state or federal antitrust laws with respect to a public contract for violation of any state or federal law involving fraud, bribery, collusion, conspiracy or material misrepresentation with respect to a public contract. This includes disclosure of the names of current employees who were convicted of contract crimes while in the employ of another company.

Initial _____

PROPOSER'S REPRESENTATION AND CERTIFICATION FORM

(Page 3)

Prohibited Interests: Proposer, and its sub-contractors at any tier, certify that they have not entered into any contract, sub-contract, or arrangement in connection with the project covered under this Invitation to Proposal, or of any property included or planned to be included in the project, in which any member, officer, of employee of the Proposer or its sub-contractors, during its tenure, or for two years thereafter, has any interest, direct or indirect.

Initial _____

Equal Employment Opportunity: Proposer shall not discriminate on the basis of race, color, sex, age, national origin, religion, and disability or handicap in accordance with the Provisions of: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000 et seq.), Title VII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), Florida Civil Rights Act of 1992 (§ 760.10 et seq.), Title 41 CFR Part 60 for compliance with Executive Orders 11246 and 11375, Title 49 CFR 23 and Title 49 CFR 26 for Disadvantaged Business Enterprises, Age Discrimination Act of 1975 (42 U.S.C. § 6101, et seq.), Title 49 CFR 21 and Title 49 CFR 23, Nondiscrimination on the basis of handicap, Title 49 CFR 27, Americans with Disabilities Act of 1990 (42 U.S.C. 12102, et. seq.), Federal Fair Labor Standards Act (29 U.S.C. § 201, et seq.), and any other Federal and State discrimination statutes.

Initial _____

Proposer certifies that they comply (or will comply) with the above statements concerning: Lobbying, Non-Segregated Facilities, Public Entity Crime, Conflict of Interest, Compliance With Laws, Discriminatory Vendor, Debarment, Non-Collusion, Prohibited Interests, Convictions, Drug Free Workplace, Equal Employment Opportunity, as noted on pages one through two.

Failure to submit this executed statement as part of the Proposer's Proposal may make their Proposal nonresponsive and not eligible for award consideration.

Proposer's Name: _____

Federal Employer Identification No.: _____

Proposer's Address: _____

By: _____
Signature

Name: _____
Print Name

Title: _____
Secretary/Assistant Secretary/President/Vice President/Assistant Vice President

Phone No.: _____ Fax No.: _____

E-Mail Address: _____

Date: _____ **CORPORATE**

SEAL

SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to the CITY OF PALATKA, FLORIDA

   By: _____
   (print individual's name and title)
   For: _____
   (print name of entity submitting sworn statement)

   whose business address is: _____

   and (if applicable) its Federal Employer Identification Number (FEIN) is: _____
   (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____ - _____ - _____).

2. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or non contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

   1. A predecessor or successor of a person convicted of a public entity crime; or

   2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers' directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, and partners. Shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement, which I have marked below, is true in relations to the entity submitting this sworn statement. (Indicate which statement applies).

   - Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any

affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

_____

Signature

Sworn to and subscribed before me this _____ day _____, 20___

Personally known _____ _____
OR _____ Name of Notary
Produced identification _____ Notary Public – State of _____

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
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

JASON L. SHAW, SR
ACTING CITY MANAGER/
CHIEF, POLICE DEPT.

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC, FCPC
CITY CLERK

CHRIS TAYLOR
CHIEF, FIRE DEPT.

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

Evaluation Committee Results

RPF-2026-01-PROFESSIONAL SERVICES AUDIT

Date: 04/28/2026

The City of Palatka, based on the Evaluation Committee meeting held on April 28, 2026 intends to award the contract for RPF-2026-01-PROFESSIONAL AUDIT SERVICES the highest-ranked proposer.

The City anticipates presenting this recommendation for formal approval at the City Commission meeting scheduled for May 28, 2026.

FAILURE TO FILE A PROTEST WITHIN THE TIME PRESCRIBED IN SECTION 120.57(3), FLORIDA STATUTES, OR FAILURE TO POST THE BOND OR OTHER SECURITY REQUIRED BY LAW WITHIN THE TIME ALLOWED FOR FILING A BOND SHALL CONSTITUTE A WAIVER OF PROCEEDINGS UNDER CHAPTER 120, FLORIDA STATUTES.

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL	
1	Mauldin & Jenkins, LLC Certified Public Accountants	25	25	15	20	0	0	85
2	HCT Certified Public Accountants and Consultants LLC DQ	~~25~~	~~25~~	~~15~~	~~20~~	~~5~~	~~0~~	50
3	James Moore & Co. P.L.	25	25	15	20	5	0	85
4	Moss Krusick & Associates, LLC Certified Public Accountants	25	25	15	20	5	0	90
5	Purvis Gray, Certified Public Accountants	25	25	20	15	0	0	85
6	Grau & Associates, LLC Certified Public Accountants	25	25	25	15	5	0	95

Tom Dolan

Signature: Tom Dolan

Date: 4/25/26

Signature: [signature]

Date: 4/25/26

Option 1

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
✓1	Mauldin & Jenkins, LLC Certified Public Accountants	20	25	20	5	0	700
2	HCT Certified Public Accountants and Consultants LLC	15	12	18	15	5	680
✓3	James Moore & Co. P.L.	20	20	25	10	0	750
✓4	Moss Krusick & Associates, LLC Certified Public Accountants	18	12	18	18	0	660
✓5	Purvis Gray, Certified Public Accountants	25	25	20	20	0 ✓	900
6	Grau & Associates, LLC Certified Public Accountants	15	20	15	10	5	650

Linda Myers, CPA

Signature: Linda Myers

Date: 4/15/2026

Signature: CR

Date: 4/28/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
1	Mauldin & Jenkins, LLC Certified Public Accountants	25	25	23	~~20~~ 16	0	89
2	~~HCT Certified Public Accountants and Consultants LLC~~	~~20~~	~~18~~	~~20~~	~~15~~	~~5~~	~~73~~
3	James Moore & Co. P.L.	25	25	25	15	0	90
4	Moss Krusick & Associates, LLC Certified Public Accountants	22	20	22	20	0	84
5	Purvis Gray, Certified Public Accountants	25	25	23	17	0	90
6	Grau & Associates, LLC Certified Public Accountants	20	20	20	15	0	75

Allen T. Sheffield, CPA

Signature: [signature]

Date: 4/28/26

Signature: [signature]

Date: 4/28/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
1	Mauldin & Jenkins, LLC Certified Public Accountants	21	21	19	17	—	78 0
2	HCTCertified Public Accountants and Consultants LLC	23	23	17	18	5	81 0
3	James Moore & Co. P.L.	21	20	17	18	—	76 0
4	Moss Krusick & Associates, LLC Certified Public Accountants	21	19	18	17	—	75 0
5	Purvis Gray, Certified Public Accountants	20	18	18	17	—	73 0
6	Grau & Associates, LLC Certified Public Accountants	21	17	19	18	—	74 0

Commissioner, Justin Campbell Sr. (Chair)

Signature:

Date: 4/28/26

Signature:

Date: 4/25/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
1	Mauldin & Jenkins, LLC Certified Public Accountants	22	25	25	15	7	87
2	~~HCT Certified Public Accountants and Consultants LLC~~	~~15~~	~~25~~	~~21~~	~~15~~	~~5~~	~~81~~
3	James Moore & Co. P.L.	15	20	20	15	?	70
4	Moss Krusick & Associates, LLC Certified Public Accountants	15	18	20	15	?	68
5	Purvis Gray, Certified Public Accountants	25	25	20	20	?	90
6	Grau & Associates, LLC Certified Public Accountants	25	22	23	15	5	87

Jeremy Alexander

Signature:

Date: 4/16

Signature:

Date: 4/22/26

PERFORMANCE EVALUATION SURVEY

Procurement

Audit Firm Name: Purvis Gray and Company

Audit Senior and Manager: Helen Painter

Audit Firm was Primary Contractor ☑ Yes ☐ No

Please rate each criterion on a scale of 1-5, with 5 being the highest score:

NO.	CRITERIA	Score (1-5)
1	Rate the firm's success in providing its services as it relates to the project.	5
2	Rate the effectiveness of the personnel directing, supervising, and performing the work on your project during the audit.	5
3	Timely completion of tasks up to and including the issuance of all required reports.	5
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of the team members of accounting principles and standards).	5
5	Rate the firm's success at keeping you updated and informed about the progression of the project. Particularly, when special needs or problems arose.	5
6	Please describe the firm's availability, responsiveness, and knowledge when contacted during the non-audit season.	5
7	Overall customer satisfaction and likelihood to hire again based on performance (comfort level in hiring the contractor again).	5

8. Please describe any significant errors or challenges attributed to the firm that resulted in delays or complications for the project. Please specify the nature of the issue(s) and how they were rectified.

No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.

9. Additional Comments (including positive feedback):

The audit team demonstrated a high level of professionalism, organization, and technical expertise throughout the engagement. Their communication was clear and consistent, and they worked collaboratively with City staff to ensure a smooth and efficient process. The auditors were thorough in their review, provided helpful guidance when clarifications were needed, and maintained a constructive approach that supported both accuracy and transparency.

No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.
No issues, good firm to work for. We have had a long term relationship.

PERFORMANCE EVALUATION SURVEY

Procurement

Agency/Business Name: Villages Community Development Districts

Contact Name: Kenny Blocker

Contact Phone and Email: kenneth.blocker@districtgov.org

Date of Services (Contract Term): Long time! not sure of the dates.

Type of Service Provided (i.e., ACFR audit, single audit, etc.): Audit

Dollar Amount for Services: various among Districts

Submission Instructions
Please email this completed questionnaire to:
Chantel Pierre, Finance Director@ cpierre@palatka-fl.gov

PERFORMANCE EVALUATION SURVEY

Procurement

Audit Firm Name: Purvis Gray

Audit Senior and Manager: Helen Painter / Laurie Walker

Audit Firm was Primary Contractor ☑ Yes ☐ No

Please rate each criterion on a scale of 1-5, with 5 being the highest score:

NO.	CRITERIA	Score (1-5)
1	Rate the firm's success in providing its services as it relates to the project.	5
2	Rate the effectiveness of the personnel directing, supervising, and performing the work on your project during the audit.	5
3	Timely completion of tasks up to and including the issuance of all required reports.	5
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of the team members of accounting principles and standards).	5
5	Rate the firm's success at keeping you updated and informed about the progression of the project. Particularly, when special needs or problems arose.	4
6	Please describe the firm's availability, responsiveness, and knowledge when contacted during the non-audit season.	5
7	Overall customer satisfaction and likelihood to hire again based on performance (comfort level in hiring the contractor again).	5

8. Please describe any significant errors or challenges attributed to the firm that resulted in delays or complications for the project. Please specify the nature of the issue(s) and how they were rectified.

   There were not any significant challenges. Any delays were out of their control.

9. Additional Comments (including positive feedback):

The audit team demonstrated a high level of professionalism, organization, and technical expertise throughout the engagement. Their communication was clear and consistent, and they worked collaboratively with City staff to ensure a smooth and efficient process. The auditors were thorough in their review, provided helpful guidance when clarifications were needed, and maintained a constructive approach that supported both accuracy and transparency.

Challenges were on the City side due to new leadership in the Finance Department and a reorganization of audit related duties. Audit firm did everything possible and worked many late nights in order to assist City with getting report out timely. Auditors were helpful and flexible and made use of Teams meetings to keep us updated on pending questions as they arose. I have worked with Purvis Gray audit teams at 2 different cities and they are high performers.

PERFORMANCE EVALUATION SURVEY

Procurement

Agency/Business Name: City of Eustis

Contact Name: Lori Carr

Contact Phone and Email: 352-483-5440 / carrl@eustis.org

Date of Services (Contract Term): In contract since 2009, Current - FY 26, FY 27, FY 28 + 2 one year extensions

Type of Service Provided (i.e., ACFR audit, single audit, etc.): audit, single audit

Dollar Amount for Services:

Submission Instructions
Please email this completed questionnaire to:
Chantel Pierre, Finance Director@ cpierre@palatka-fl.gov

Budget / Staff Impact:

Fiscal year 2023	$64,000

Using the same CPI of 4.7%, the total estimated commitment is as follows:

Fiscal year 2024	$70,150
Fiscal year 2025	$73,500
Fiscal year 2026	$77,000
Fiscal year 2027	To be negotiated
Fiscal Year 2028	To be negotiated

PERFORMANCE EVALUATION SURVEY

Procurement

Audit Firm Name: Purvis Gray & Company

Audit Senior and Manager: Helen Painer

Audit Firm was Primary Contractor ☑ Yes ☐ No

Please rate each criterion on a scale of 1-5, with 5 being the highest score:

NO.	CRITERIA	Score (1-5)
1	Rate the firm's success in providing its services as it relates to the project.	5
2	Rate the effectiveness of the personnel directing, supervising, and performing the work on your project during the audit.	5
3	Timely completion of tasks up to and including the issuance of all required reports.	5
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of the team members of accounting principles and standards).	5
5	Rate the firm's success at keeping you updated and informed about the progression of the project. Particularly, when special needs or problems arose.	5
6	Please describe the firm's availability, responsiveness, and knowledge when contacted during the non-audit season.	5
7	Overall customer satisfaction and likelihood to hire again based on performance (comfort level in hiring the contractor again).	5

8. Please describe any significant errors or challenges attributed to the firm that resulted in delays or complications for the project. Please specify the nature of the issue(s) and how they were rectified.

9. Additional Comments (including positive feedback):

The audit team demonstrated a high level of professionalism, organization, and technical expertise throughout the engagement. Their communication was clear and consistent, and they worked collaboratively with City staff to ensure a smooth and efficient process. The auditors were thorough in their review, provided helpful guidance when clarifications were needed, and maintained a constructive approach that supported both accuracy and transparency.

PERFORMANCE EVALUATION SURVEY

Procurement

Agency/Business Name: City of Bushnell

Contact Name: Shelley Tagan

Contact Phone and Email: 352-793-2591, sragan@cityofbushnellfl.com

Date of Services (Contract Term): July 22, 2025 to current

Type of Service Provided (i.e., ACFR audit, single audit, etc.): ACFR Audit, Single Audit, Interim Audit

Dollar Amount for Services: $67,000

Submission Instructions
Please email this completed questionnaire to:
Chantel Pierre, Finance Director@ cpierre@palatka-fl.gov

PERFORMANCE EVALUATION SURVEY

Procurement

Audit Firm Name: Mauldin & Jenkins LLC

Audit Senior and Manager: Wade Sansbury / Danny Rausch

Audit Firm was Primary Contractor ☑ Yes ☐ No

Please rate each criterion on a scale of 1-5, with 5 being the highest score:

NO.	CRITERIA	Score (1-5)
1	Rate the firm's success in providing its services as it relates to the project.	5
2	Rate the effectiveness of the personnel directing, supervising, and performing the work on your project during the audit.	5
3	Timely completion of tasks up to and including the issuance of all required reports.	5
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of the team members of accounting principles and standards).	5
5	Rate the firm's success at keeping you updated and informed about the progression of the project. Particularly, when special needs or problems arose.	5
6	Please describe the firm's availability, responsiveness, and knowledge when contacted during the non-audit season.	5
7	Overall customer satisfaction and likelihood to hire again based on performance (comfort level in hiring the contractor again).	5

8. Please describe any significant errors or challenges attributed to the firm that resulted in delays or complications for the project. Please specify the nature of the issue(s) and how they were rectified.

   We have not encountered any significant errors or challenges attributed to the firm.

9. Additional Comments (including positive feedback):

   Our overall experience with M&J has been consistently exceptional over the years. The services provided are thorough, timely and of excellent quality. M&J staff interacts tactfully with all levels of City staff. They do not come off as demanding when requesting information, explanations, backup, etc. We have encountered competent, professional staff at all levels. They are able to combine their technical competence with the ability to explain any financial reporting complexities. As major deadlines approach, they are especially attentive and responsive to our needs.

PERFORMANCE EVALUATION SURVEY

Procurement

Agency/Business Name: City of North Port, FL

Contact Name: Scott Skipper, Accounting Manager

Contact Phone and Email: (941) 429-7108

Date of Services (Contract Term): FY18 - FY26

Type of Service Provided (i.e., ACFR audit, single audit, etc.): ACFR Audit & Single Audit

Dollar Amount for Services: FY25 = $63,900 + $4,700 per single audit

Submission Instructions
Please email this completed questionnaire to:
Chantel Pierre, Finance Director@ cpierre@palatka-fl.gov

CITY of Palatka FLORIDA

PERFORMANCE EVALUATION SURVEY

Procurement

Audit Firm Name: Grau & Associates

Audit Senior and Manager: David Caplivski and Stella Matevosyan

Audit Firm was Primary Contractor ☑ Yes ☐ No

Please rate each criterion on a scale of 1-5, with 5 being the highest score:

NO.	CRITERIA	Score (1-5)
1	Rate the firm's success in providing its services as it relates to the project.	5
2	Rate the effectiveness of the personnel directing, supervising, and performing the work on your project during the audit.	5
3	Timely completion of tasks up to and including the issuance of all required reports.	5
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of the team members of accounting principles and standards).	5
5	Rate the firm's success at keeping you updated and informed about the progression of the project. Particularly, when special needs or problems arose.	5
6	Please describe the firm's availability, responsiveness, and knowledge when contacted during the non-audit season.	5
7	Overall customer satisfaction and likelihood to hire again based on performance (comfort level in hiring the contractor again).	5

8. Please describe any significant errors or challenges attributed to the firm that resulted in delays or complications for the project. Please specify the nature of the issue(s) and how they were rectified.

N/A

9. Additional Comments (including positive feedback):

The audit team demonstrated a high level of professionalism, organization, and technical expertise throughout the engagement. Their communication was clear and consistent, and they worked collaboratively with City staff to ensure a smooth and efficient process. The auditors were thorough in their review, provided helpful guidance when clarifications were needed, and maintained a constructive approach that supported both accuracy and transparency.

Staff is knowledgeable + pleasant to work w.

CITY of Palatka FLORIDA

PERFORMANCE EVALUATION SURVEY

Procurement

Agency/Business Name: Town of Lantana

Contact Name: Stephen Kaplan

Contact Phone and Email: 561-540-5035 skaplan@lantana.org

Date of Services (Contract Term): Through FY 2026/27 financial statements

Type of Service Provided (i.e., ACFR audit, single audit, etc.): ACFR audit, single audit

Dollar Amount for Services: $46,500 for audit

Submission Instructions
Please email this completed questionnaire to:
Chantel Pierre, Finance Director@ cpierre@palatka-fl.gov

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

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COMMISSIONER

CITY OF PALATKA
Relax. Explore. Repeat.

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

CYNTHIA W. CURRY
CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC
CITY CLERK

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

Date: July 23, 2026

To: City Commission, City of Palatka

From: Cynthia W. Curry, City Manager

CC: Audit Selection Committee, Jane West, City Attorney and Chantel Pierre, Finance Director

Subject: Notice of Cancellation – RFP 2026-01 for Financial Audit Services

Dear Honorable Mayor and City Commissioners,

The City of Palatka is officially canceling RFP 2026-01 for Financial Audit Services in its entirety and rejecting all six submitted proposals, with plans to re-issue the solicitation at a later date. This decision follows a determination that a cancellation serves the best interests of the City.

To provide context on the timeline leading up to this cancellation:

- March 13, 2026: The RFP, drafted by the Finance Director and approved by the Audit Selection Committee and City Commission, was released.
- April 10, 2026: The submission deadline closed with six proposals received.
- April 28, 2026: The Audit Committee evaluated the proposals.
- May 6, 2026: The Audit Selection Committee identified and approved the proposer rankings.

Next Steps: Following the posting of the Intent to Award, all submissions are now voided under Section G of the RFP. The City will notify the Commission of the timeline for the re-issued RFP as soon as it is determined.

Sincerely,

Cynthia W. Curry,

City Manager

RESOLUTION NO. 2026-R-123

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, CANCELING REQUEST FOR PROPOSALS (RFP) 2026-01 FOR FINANCIAL AUDIT SERVICES IN ITS ENTIRETY; REJECTING ALL SUBMITTED PROPOSALS; PROVIDING FOR MUNICIPAL FINDINGS AND TIMELINE CONTEXT; AND PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS.

WHEREAS, on March 13, 2026, the City of Palatka released Request for Proposals (RFP) 2026-01 for Financial Audit Services, which was drafted by the Finance Director and officially approved by the Audit Selection Committee and City Commission; and

WHEREAS, the submission deadline closed on April 10, 2026, with a total of six (6) proposals received by the City; and

WHEREAS, the Audit Committee evaluated the proposals on April 28, 2026, and the Audit Selection Committee subsequently identified and approved the proposer rankings on May 6, 2026; and

WHEREAS, following the posting of the Intent to Award, the procurement process was halted.

WHEREAS, pursuant to Section G of the RFP, all submitted proposals are rendered void upon the filing of a bid protest; and

WHEREAS, the City Commission has determined that it is in the best interest of the municipality to cancel this solicitation in its entirety, reject all six proposals, and re-issue the Request for Proposals at a later date;

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

1. The above recitals are true, correct, and are incorporated herein by this reference.
2. RFP 2026-01 for Financial Audit Services is hereby canceled in its entirety. All submissions and proposer rankings stemming from this solicitation are formally rejected and declared void.
3. The City shall re-issue the solicitation for Financial Audit Services at a later date. City staff are directed to notify the City Commission of the updated procurement and release timeline as soon as it is determined.
4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 23rd day of July 2026.

CITY OF PALATKA

_____

By: Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West, ESQ.

Budget Development Presentation

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The City Commission receives the Fiscal Year 2027 budget development update and provide direction on the open General Fund items, so that staff can bring a complete recommended budget to the September public hearings. This is a receive-and-direct item; no vote is required.

BACKGROUND

This update follows a series of budget workshops with the City Commission and department-by-department reviews with the City Manager's office. At the June 17, 2026, budget workshop, the City Manager discussed the budget process with the City Commission. The City Manager outlined the next steps needed to hone revenue and expenditure projections and would return to the City Commission with an update before the maximum millage was set for FY 2027. In addition, the Commission asked staff to develop General Fund reduction views at 5 percent and 10 percent. In the weeks since, the Interim City Manager has met with each department to understand its operations and refine its budget request through dedicated budget review sessions and discussions.

This first phase of review is complete. The second phase of budget development will begin the week of July 28 and will focus on transfers, loan payments, insurance, non-departmental costs, and personnel. The figures in this update reflect the budget as developed to date; they remain under review and will be refined through the final budget workshop on August 26, 2026, and the September public hearings.

PROJECT ANALYSIS

The budget at a glance: Across all funds, the latest Fiscal Year 2027 budget estimate totals approximately $85.9 million in revenue and $84.5 million in expenditure.

Fund	Revenue

General Fund	$25,963,238
Airport	$4,448,085
CRA / Tax Increment	$2,921,067
Utilities	$27,623,292
Golf Course	$185,679
Sanitation	$4,135,597
Better Place Plan	$19,351,008
ARPA	$1,283,471
All funds	**$85,911,437**

The General Fund, the City's main operating fund, which pays for police, fire, parks, and administration, brings in approximately $26.0 million of revenue. The largest revenue the City receives, apart from interfund transfers and fund balance, is intergovernmental revenue, including grants, at roughly $17.1 million, most of it restricted to specific purposes. Within the General Fund, the largest own-source revenue is property and other taxes, at roughly $7.2 million.

Revenue category	**Amount**
Taxes	$7,238,283
Licenses, permits & fees	$4,446,151
Intergovernmental	$1,799,384

Charges for services	$221,456
Fines & forfeitures	$211,503
Miscellaneous	$1,641,661
Other sources & transfers	$4,828,035
Fund balance & other	$5,576,765
Total General Fund	**$25,963,238**

The budget by fund: The table below shows estimated revenue, expenditure, and the resulting surplus or deficit for each fund on the budget developed to date. Enterprise funds are intended to cover their own costs. Figures below include estimated interfund transfers which will be reviewed in Phase II.

Fund	Estimated Revenue	Estimated Expenditure	Estimated Surplus / (Deficit)
General Fund	**$25,963,238**	**$25,932,051**	**+$31,187**
Airport	$4,448,085	$4,350,385	+$97,700
CRA / Tax Increment	$2,921,067	$2,792,765	+$128,302
Utilities	$27,623,292	$26,842,470	+$780,822
Golf Course	$185,679	$185,679	$0

Sanitation	$4,135,597	$3,764,778	+$370,819
Better Place Plan	$19,351,008	$19,351,008	$0
ARPA	$1,283,471	$1,283,471	$0
All funds	**$85,911,437**	**$84,502,607**	**+$1,408,830**

Impact of the Tax Year 2026 certified roll on the General Fund: On July 1, 2026, the City received the certified taxable value from the Putnam County Property Appraiser at $794,516,901, a 7.03 percent increase over Tax Year 2025 final value. The certification replaced the June 1 estimate of $804,795,070, built on last year's roll. The certified value came in $10.3 million below that estimate.

Taxable value	**Estimated, June 1**	**Certified, July 1**	**Difference**
Taxable valuation	$804,795,070	$794,516,901	($10,278,169)
Millage rate	6.2397	6.2397	
Property tax revenue, at 95%	$4,770,596	$4,709,670	($60,926)

At the current millage rate of 6.2397 mills, budgeted at 95 percent of the gross levy, the July 1 certified roll produces an estimated $4,709,670 in General Fund property tax revenue. The proposed maximum millage rate of 6.2397 mills is presented for adoption as the companion agenda item.

General Fund position: On the estimated budget developed to date, General Fund revenues total $25,963,238 and expenditures total $25,932,051, leaving a preliminary surplus of $31,187. This position funds current services and the vacancies included in the departmental requests. This is a preliminary estimate as several major budget components continue to be developed: personnel costs, including step increases of approximately $413,479 (salary only), which are still being reconciled with Human Resources, and the transfers, loan payments, insurance, and non-

departmental costs that will be reviewed and finalized in Phase II.

General Fund, FY 2027	Amount
Revenues	$25,963,238
Expenditures	$25,932,051
Surplus / (Deficit)	**+$31,187**

Reduction targets at 5 percent and 10 percent: In response to the Commission's June 17 request, staff has begun preparing General Fund reduction views at 5 percent and 10 percent. These items will be presented at the August 26 budget meeting. The Airport and the Community Redevelopment Agency operate outside the General Fund and are not included in the exercise; however, staff will be reviewing for efficiencies in operations. The following table provides a high-level overview of the General Fund reduction targets for each department based on the FY 2026 adopted budget.

Department	5% target	10% target
Commission	$28,073	$56,146
City Manager	$75,028	$150,056
City Attorney	$12,400	$24,801
City Clerk	$8,373	$16,746
Finance	$34,388	$68,777
Human Resources	$21,661	$43,322

Planning	$53,100	$106,201
Police	$289,727	*Not permitted under s. 166.241, F.S. (HB 1595)*
Fire	$253,440	$506,880
Public Works	$220,736	$441,473
Community Affairs	$47,319	$94,638
Total	**$1,044,246**	**$1,509,039**

Expenses such as debt service and assessment-supported costs are excluded from the final targets, and Non-Departmental costs (transfers, insurance, and pension obligations) are reviewed separately in Phase II.

Police Department is held at its FY 2026 adopted budget and reviewed in Phase II. Under Section 166.241, Florida Statutes, the Police operating budget cannot be reduced more than 5 percent below the prior year without opening the door to a state challenge; the analysis below shows that floor. Because of this limitation, a 10 percent reduction request will not be developed, and the current estimates show the Police Department flat to the FY 2026 Adopted budget with the exception of updates to personnel costs. The reductions presented by the Police Department during Phase I (included in the Department Detail back-up) will be reviewed in Phase II. The following analysis walks through the reductions allowed under Section 166.241, Florida Statues.

Line	**Amount**	**In conflict with floor?**
FY 2026 adopted operating budget (base)	$5,794,531	
Statutory floor (95% of adopted)	**$5,504,804**	
5% reduction from adopted	$289,727	

Resulting budget	$5,504,804	No
10% reduction from adopted	$579,453	
Resulting budget	$5,215,078	**Yes**
FY 2027 budget (7/14 estimate)	$5,786,557	No

Positions: The Fiscal Year 2027 budget supports approximately 186.0 full-time-equivalent positions across all funds, pending final reconciliation with the Human Resources Department. The following table provides a preliminary view of positions and vacancies for all departments.

Department	**FTE**	**Filled**	**Vacant**
Commission	6.0	5.0	1.0
City Manager	4.0	3.0	1.0
City Attorney	1.0	1.0	0.0
City Clerk	1.0	1.0	0.0
Finance	6.0	6.0	0.0
Human Resources	3.0	3.0	0.0
Planning	9.0	7.0	2.0
Police	46.0	44.0	2.0
Fire	27.0	26.0	1.0

Public Works	72.0	68.0	4.0
Community Affairs	3.5	2.5	1.0
Airport	6.5	5.0	1.5
CRA	1.0	1.0	0.0
All funds	**186.0**	**172.5**	**13.5**

Position counts are preliminary and being reconciled with the Human Resources Department.

STATE LEGISLATIVE UPDATE

Two 2026 legislative actions will affect the City's finances in future years and are provided for the Commission's awareness. Neither requires action tonight.

Property tax reform: The 2026 Legislature placed a proposed constitutional amendment on the November 3, 2026, statewide ballot that, if approved by voters, would raise the homestead exemption in two steps, from $150,000 to $250,000. The Putnam County Property Appraiser projects that this would reduce the City's taxable value from $804.8 million to $727.3 million at the first step and $710.9 million at the second, an erosion of about 12 percent. At the current millage rate, the revenue loss to the City would be roughly $483,000 at the first step, rising to about $586,000 at full effect in Fiscal Year 2028. The number of homesteaded properties owing no city property tax would climb from 233 today to 1,339 at the first step and 1,592 at the second, so at full effect about 96 percent of the City's 1,661 homesteaded properties would owe no city property tax. If adopted, future budgets would begin at the rolled-back rate and exceeding it would require a supermajority of at least four of five commissioners, which is why the revenue flexibility preserved this year matters beyond Fiscal Year 2027.

Local government financial transparency: HB 1329, the Local Government Financial Transparency and Accountability Act, takes effect January 1, 2027. It does not change the City's millage authority or its TRIM process; it adds budget transparency and public-engagement requirements, including an annual requirement that the City Commission publicly identify strategies to reduce the ensuing year's budget by 10 percent without compromising essential services such as law enforcement and fire protection. The 5 percent and 10 percent reduction views above anticipate that requirement.

Staff Recommendation

Receive the Fiscal Year 2027 budget development update and provide direction on the open General Fund items so that staff can bring a complete recommended budget to the September public hearings. Specifically, staff seeks the Commission's direction on the millage rate for FY 2027, which impacts General Fund revenue.

ATTACHMENTS

1.	FY27 Budget Presentation - July 23 (FINAL)
2.	FY27 Supplemental - Department Presentation (FINAL)
3.	FY27 Department Detail (FINAL)
4.	FY 2027 Active Grants Inventory (FINAL)

CITY OF PALATKA
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FY 2027 Budget Development

City Commission Budget Presentation · July 23, 2026

City Manager’s Office · Cynthia W. Curry
Interim City Manager

Purpose of Tonight's Discussion

1
Vote required tonight · the maximum millage

Aug 20
TRIM deadline · last day to certify the maximum rate

Sept 10 • 24
Public hearings · tentative and final adoption

Tonight decides	Tonight does not decide
The maximum (not-to-exceed) millage, required by state law. It can be lowered at the September hearings, but cannot be raised without mailing a new notice to every property owner.	The final millage: adopted at the September hearings
Direction on items funded by the General Fund	CRA project priorities: CRA Workshop #3, August 5

THE BROADER PICTURE

Tonight's maximum-millage vote is one piece of the full FY 2027 budget picture: where revenues stand after the certified roll, the General Fund position, and the direction staff needs to finish the budget for September adoption.

What We Heard From the Commission

DIRECTION FROM THE WORKSHOPS

- **Budget transparency.** Detail by fund and the basis for transfers between funds.
- **Executive format.** Summary-level presentations focused on the decision.
- **Reduction scenarios.** The 5% and 10% reduction views by department are being worked on and presented at the August 26 budget workshop.

ALREADY RESOLVED

- **Review process.** The Interim City Manager and department directors reviewed each budget line by line in the Phase I review sessions.
- **Certified tax roll** arrived July 1: $794.5M in taxable value, up 7.03%.

CRA TRACK

CRA Board direction is tracked separately and lands at CRA Workshop #3 on August 5.

02

FY 2027 BUDGET DEVELOPMENT · JULY 23, 2026

Revenue Overview

Where FY 2027 revenue stands after the certified tax roll: all funds, the General Fund, and what is recurring versus one-time.

FY 2027 Major Revenue Drivers

$794.5M

+7.03%

Certified taxable value · growth over the prior-year roll

$2.37M

Fire assessment roll · about 53.9% of the fire budget

$52.2M

New taxable value added · what the 7.03% growth represents

$17.1M

Largest revenue source · intergovernmental, including grants and state aid

- **Property taxes.** The certified roll produces $4,709,670 for the General Fund at the current rate, budgeted at 95% as state law requires.
- **Fire assessment.** Covers about 53.9% of the cost of fire service; the General Fund covers the rest.
- **Grants and outside funding.** Intergovernmental revenue, including grants and state shared revenue, is the largest revenue source; grant funds are restricted to their awarded purpose.

One-Time Revenue Sources

$15.7M

Fund balance brought forward · the largest one-time source

$1.28M

ARPA · expires December 31; must be expended before then

$19.4M

Better Place Plan · single largest one-time appropriation

- **One-time money funds one-time things.** Fund balance, grants, and expiring sources like ARPA belong in capital projects and reserves, not ongoing operations.
- **Timing matters.** ARPA has to be expended by December 31.
- **To be finalized with Finance.** The exact classification of one-time versus recurring sources is being confirmed.

FY 2027 Budget at a Glance

$85.9M
Total budget, all funds · every fund combined

$26.0M
Total General Fund · the City's main operating fund

$29.5M
Largest all-funds revenue · intergovernmental, including grants

$7.2M
Largest General Fund revenue · property and other taxes

- **The certified roll grew.** The July 1 certification replaced the estimate built on last year's tax roll; taxable value rose 7.03%, which raises property tax revenue at the current rate.
- **The General Fund is the City's operating core.** It pays for police, fire, parks, and administration. The enterprise funds - Utilities, Sanitation, and the Airport - largely pay their own way through rates and fees.
- **Most all-funds revenue is restricted.** The largest single source is intergovernmental money, including grants, much of which can only be spent on what it was awarded for.
- **Taxes are the General Fund's largest revenue source.** Property taxes are the part of the budget the Commission's millage decision most directly affects.

All Funds Revenue by Fund

Fund	FY 2024 actual	FY 2025 actual	FY 2026 adopted	FY 2026 amended	FY 2027 estimate	$ vs FY26 adopted	% vs FY26 adopted
General Fund	$15,300,542	$15,250,524	$25,868,800	$27,269,698	$25,963,238	+$94,438	+0.4%
Airport	$2,334,883	$2,182,658	$4,329,695	$4,514,517	$4,448,085	+$118,390	+2.7%
CRA / Tax Increment	$819,421	$931,104	$2,814,774	$2,814,774	$2,921,067	+$106,293	+3.8%
Utilities	$13,419,815	$10,228,016	$27,623,292	$27,623,291	$27,623,292	$0	0.0%
Golf Course	$176,021	$105,174	$185,679	$185,679	$185,679	$0	0.0%
Sanitation	$3,629,500	$3,035,493	$4,135,597	$4,147,171	$4,135,597	$0	0.0%
Better Place Plan	$2,061,210	$3,419,639	$19,351,008	$19,351,008	$19,351,008	$0	0.0%
ARPA	$441,659	$285,435	$1,283,471	$1,283,471	$1,283,471	$0	0.0%
All funds	**$38,183,051**	**$35,438,043**	**$85,592,316**	**$87,189,609**	**$85,911,437**	**+$319,121**	**+0.4%**

FY 2024-2025 are actual; FY 2026 amended reflects mid-year adjustments; the FY 2027 estimate is preliminary and will be updated in Phase II.

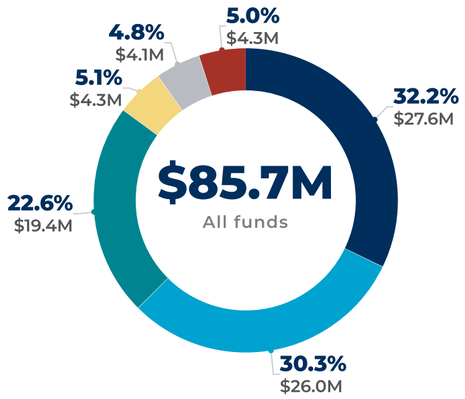
All Funds Revenue Overview - FY 2027

$85.7M
Total, all funds · including transfers and fund balance

$64.0M
Operating revenue · excluding transfers and fund balance

8
Funds · General Fund plus seven others

BY FUND

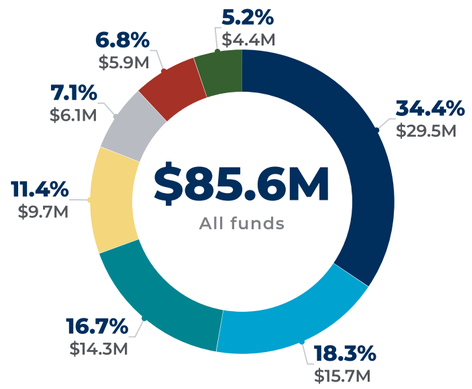


- Utilities
- Better Place Plan
- Sanitation
- General Fund
- Airport
- Other funds

Other funds: CRA / Tax Increment $2.8M · ARPA $1.3M · Golf Course $0.2M

BY REVENUE CATEGORY

PROVISIONAL



- Intergovernmental (incl. grants)
- Charges for services
- Other
- Permits & fees
- Fund balance
- Taxes
- Transfers in

General Fund Revenue by Major Category

Category	FY 2024 actual	FY 2025 actual	FY 2026 adopted	FY 2026 amended	FY 2027 estimate	$ vs FY26 adopted	% vs FY26 adopted
Taxes	$6,332,549	$6,259,002	$7,143,845	$7,143,845	$7,238,283	+$94,438	+1.3%
Licenses & permits	$3,395,129	$3,367,208	$4,446,151	$4,446,151	$4,446,151	$0	0.0%
Intergovernmental	$1,157,103	$1,650,625	$1,799,384	$1,799,384	$1,799,384	$0	0.0%
Charges for services	$370,635	$155,897	$221,456	$221,456	$221,456	$0	0.0%
Fines & forfeitures	$137,980	$210,024	$211,503	$211,503	$211,503	$0	0.0%
Miscellaneous	$1,566,677	$1,076,317	$1,641,661	$1,655,888	$1,641,661	$0	0.0%
Transfers in	$2,340,469	$2,531,451	$3,828,035	$3,828,035	$3,828,035	$0	0.0%
Other sources	$0	$0	$1,000,000	$2,386,671	$1,000,000	$0	0.0%
Fund balance / cash forward	$0	$0	$5,576,765	$5,576,765	$5,576,765	$0	0.0%
Total	**$15,300,542**	**$15,250,524**	**$25,868,800**	**$27,269,698**	**$25,963,238**	**+$94,438**	**+0.4%**

FY 2024-2025 are actual; FY 2026 amended reflects mid-year adjustments. The FY 2027 estimate to be refined in Phase II.

General Fund Revenue Overview - FY 2027

$26.0M

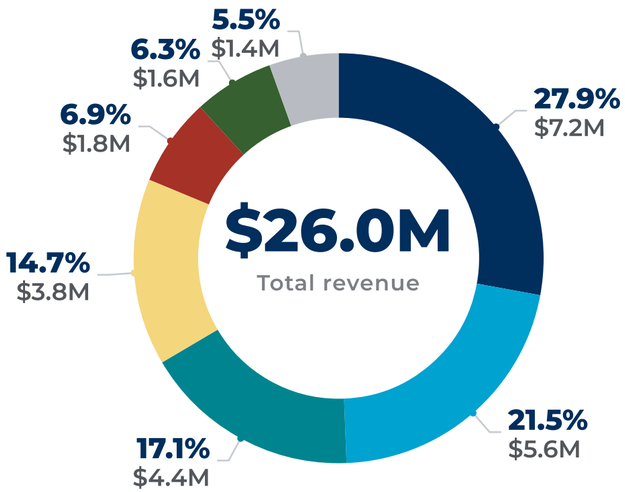
Total General Fund revenue · all sources combined

$4.71M

Property taxes · at the current rate of 6.2397

$3.47M

Reserves · General Fund reserves budgeted



- Taxes
- Fund balance / cash forward
- Licenses & permits
- Transfers in
- Intergovernmental
- Miscellaneous
- Other

“Other” contains: Other sources $1.0M · Charges for services $0.2M · Fines & forfeitures $0.2M. General Fund figures reflect the July 1 certified roll.

03

FY 2027 BUDGET DEVELOPMENT · JULY 23, 2026

Expenditure Overview

Where the dollars go: all funds, the General Fund, positions, and the fund's bottom line at each millage scenario.

FY 2027 Major Expenditure Drivers

$17.4M

Personnel citywide · the single largest cost

40%

Public safety · police and fire, share of the General Fund

$3.5M

General Fund capital · roads, parks, vehicles, buildings

13.5

Vacant FTEs · citywide, about $977K to fund at full year

- **People drive the budget.** Personnel is the largest cost in every operating fund.
- **Public safety is the biggest service commitment.** Police and fire together are about 40% of General Fund expenditures.
- **Capital is flexible.** Most one-time and reducible dollars sit in the capital program, not in day-to-day operations.

One-Time Expenditures

$15.7M

Capital outlay, all funds · one-time projects and equipment

$19.4M

Better Place Plan · the largest single one-time program

$3.5M

General Fund capital · one-time projects and equipment

- **One-time expenditures are funded by one-time money.** Capital projects, grant-funded work, and ARPA are matched to one-time sources, not recurring revenue.
- **It comes and goes year to year.** This is why the all-funds total swings while the operating base stays steady.
- **To be finalized with Finance.** The one-time versus recurring split on the expenditure side is being confirmed alongside the revenue side.

FY 2027 Expenditures at a Glance

$84.5M

Total expenditures, all funds · every fund combined

$25.9M

Total General Fund · the City's main operating fund

$26.8M

Largest fund · Utilities, an enterprise fund that pays its own way

$12.2M

Largest General Fund cost · personnel, about 47% of the fund

- **The General Fund is where tonight's decisions land.** The enterprise funds (Utilities, Sanitation, Airport) largely fund themselves.
- **Personnel and public safety expenses dominate the General Fund.** Traditionally the largest expense lines.

All Funds Expenditure by Fund

Fund	FY 2024 actual	FY 2025 actual	FY 2026 adopted	FY 2026 amended	FY 2027 estimate	$ vs FY26 adopted	% vs FY26 adopted
General Fund	$15,449,644	$15,309,910	$25,868,803	$27,299,698	$25,932,051	+$63,248	+0.2%
Airport	$2,148,090	$2,053,064	$4,329,695	$4,514,517	$4,350,385	+$20,690	+0.5%
CRA / Tax Increment	$248,115	$326,107	$2,814,776	$2,814,774	$2,792,765	**-$22,011**	**-0.8%**
Utilities	$8,168,365	$11,085,017	$27,623,291	$27,623,291	$26,842,470	**-$780,821**	**-2.8%**
Golf Course	$206,117	$182,030	$185,679	$185,679	$185,679	$0	0.0%
Sanitation	$2,541,994	$2,786,155	$4,135,597	$4,147,171	$3,764,778	**-$370,819**	**-9.0%**
Better Place Plan	$2,121,478	$3,731,725	$19,351,008	$19,351,008	$19,351,008	$0	0.0%
ARPA	$446,541	$387,745	$1,283,471	$1,283,471	$1,283,471	$0	0.0%
Total, all funds	**$31,330,344**	**$35,861,753**	**$85,592,320**	**$87,219,609**	**$84,502,607**	**-$1,089,713**	**-1.3%**

FY 2024-2025 are actual; FY 2026 amended reflects mid-year adjustments; the FY 2027 estimate to be refined in Phase II.

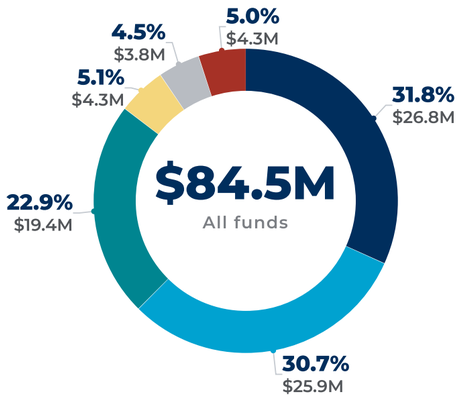
All Funds Expenditure Overview - FY 2027

$84.5M
Total, all funds · including transfers

$41.4M
Capital & grants · the largest expenditure category

8
Funds · General Fund plus seven others

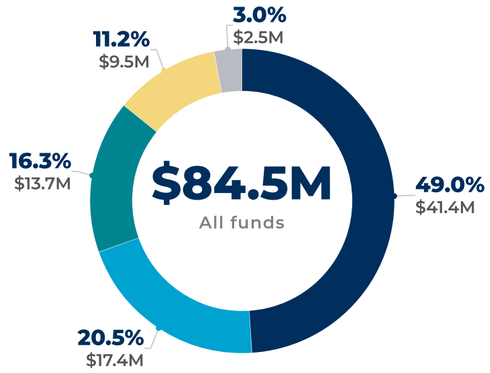
BY FUND



- Utilities
- General Fund
- Better Place Plan
- Airport
- Sanitation
- Other funds

Other funds: CRA / Tax Increment $2.8M · ARPA $1.3M · Golf Course $0.2M

BY EXPENDITURE CATEGORY



- Capital & Grants
- Personnel Services
- Transfers / Reserves
- Operating
- Debt Service

General Fund Expenditure by Major Category

Category	FY 2024 actual	FY 2025 actual	FY 2026 adopted	FY 2026 amended	FY 2027 estimate	$ vs FY26 adopted	% vs FY26 adopted
Personnel services	$9,473,138	$9,294,844	$13,262,633	$13,262,633	$12,201,677	**-$1,060,956**	**-8.0%**
Operating	$3,730,206	$3,635,438	$5,023,246	$5,078,470	$4,811,154	**-$212,092**	**-4.2%**
Capital	$1,513,923	$1,582,804	$2,973,737	$4,395,933	$3,551,237	+$577,500	+19.4%
Debt service	$355,235	$401,979	$679,069	$632,544	$679,069	$0	0.0%
Transfers / reserves	$377,142	$394,845	$3,930,118	$3,930,118	$4,688,914	+$758,796	+19.3%
Total	**$15,449,644**	**$15,309,910**	**$25,868,803**	**$27,299,698**	**$25,932,051**	**+$63,248**	**+0.2%**

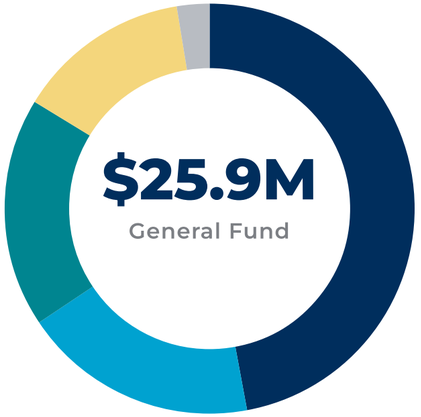
FY 2024-2025 are actual; FY 2026 amended reflects mid-year adjustments. The FY 2027 estimate will be refined in Phase II.

General Fund Expenditure Overview - FY 2027

$25.9M
Total General Fund expenditures · all departments

$12.2M
Personnel · about 47% of the fund

$10.2M
Public safety · police and fire together



- Personnel services · $12.2M
- Operating · $4.8M
- Transfers / reserves · $4.7M
- Capital · $3.5M
- Debt service · $0.7M

Personnel is about 47% of the General Fund; public safety (police and fire) is about 40%.

FY 2027 by Fund: Revenue, Expenditure, Surplus / (Deficit)

Fund	Revenue	Expenditure	Surplus / (Deficit)
General Fund	$25,963,238	$25,932,051	+$31,187
Airport	$4,448,085	$4,350,385	+$97,700
CRA / Tax Increment	$2,921,067	$2,792,765	+$128,302
Utilities	$27,623,292	$26,842,470	+$780,822
Golf Course	$185,679	$185,679	$0
Sanitation	$4,135,597	$3,764,778	+$370,819
Better Place Plan	$19,351,008	$19,351,008	$0
ARPA	$1,283,471	$1,283,471	$0
All funds	**$85,911,437**	**$84,502,607**	**+$1,408,830**

General Fund Budget Snapshot

General Fund, FY 2027	Amount
Revenues	$25,963,238
Expenditures	$25,932,051
Surplus / (Deficit)	**+$31,187**

- **A preliminary estimate.** Additional review and refinement in Phase II.

General Fund Reduction Targets, 5% and 10%

Department	5% target	10% target
Commission	$28,073	$56,146
City Manager	$75,028	$150,056
City Attorney	$12,400	$24,801
City Clerk	$8,373	$16,746
Finance	$34,388	$68,777
Human Resources	$21,661	$43,322
Planning	$53,100	$106,201
Police	$289,727	*Not permitted (s. 166.241, F.S.)*
Fire	$253,440	$506,880
Public Works	$220,736	$441,473
Community Affairs	$47,319	$94,638

HOW TO READ THIS

Each target is 5% or 10% of the department's FY 2026 adopted budget. Targets only, not adopted cuts, answering the Commission's June 17 request.

Police: held at its FY 2026 adopted budget and reviewed in Phase II. Under s. 166.241, F.S., the police budget cannot be reduced more than 5% below the prior year. Debt service and assessment-supported costs are excluded from the final targets.

Airport and CRA operate outside the General Fund and are not part of the reduction base.

04

FY 2027 BUDGET DEVELOPMENT · JULY 23, 2026

Positions

Who the budget funds: total staffing, where the positions sit by fund, and the open vacancy question.

Positions Overview

186.0
Funded FTEs citywide · 187 positions · 172.5 filled, 13.5 vacant

12
Departments · citywide

113.5
General Fund FTEs · across all departments

- **The budget funds full authorized staffing.** Every filled position and all 13.5 vacant FTEs are budgeted for the full year.
- **The vacancy question is under review.** Which vacancies to fund for the full year is being worked through in Phase II.

Positions by Fund

186.0
Funded FTEs citywide · 187 positions · 172.5 filled, 13.5 vacant

113.5
General Fund · two-thirds of the City's staffing

72.5
Other funds · Utilities, Sanitation, Airport, CRA

Fund	Funded FTE
General Fund	113.5
Utilities	44.0
Sanitation	21.0
Airport	6.5
CRA	1.0
Citywide	**186.0**

Positions by Department

General Fund	FTE
Police	42.0
Fire	26.0
Public Works	14.0
Planning	8.0
Finance	6.0
Commission	5.0
City Manager	4.0
Community Affairs	3.5
Human Resources	3.0
City Attorney	1.0
City Clerk	1.0
Total General Fund	**113.5**

Other funds	FTE
Utilities	44.0
Sanitation	21.0
Airport	6.5
CRA	1.0
Total other funds	**72.5**

General Fund 113.5 FTEs plus Other Funds 72.5 FTEs equals 186.0 funded FTEs citywide.

Vacancies by Department

13.5
Vacant FTEs citywide, all funds · across 8 departments

10.0 of 13.5
Vacancies in the General Fund · the remaining 3.5 in Utilities and Airport

Department	Vacant FTE
Airport	1.5
City Manager	1.0
Commission	1.0
Community Affairs	1.0
Fire	1.0
Planning	2.0
Police	2.0
Public Works	4.0
Total funded vacancies	**13.5**

05

FY 2027 BUDGET DEVELOPMENT · JULY 23, 2026

Millage

The property tax rate: what the certified roll produces, what the options are, and the maximum-rate vote required tonight.

Property Tax Revenue Overview

$794.5M

Certified taxable value · up 7.03% over prior year

$4.71M

At the current rate · 6.2397, budgeted at 95%

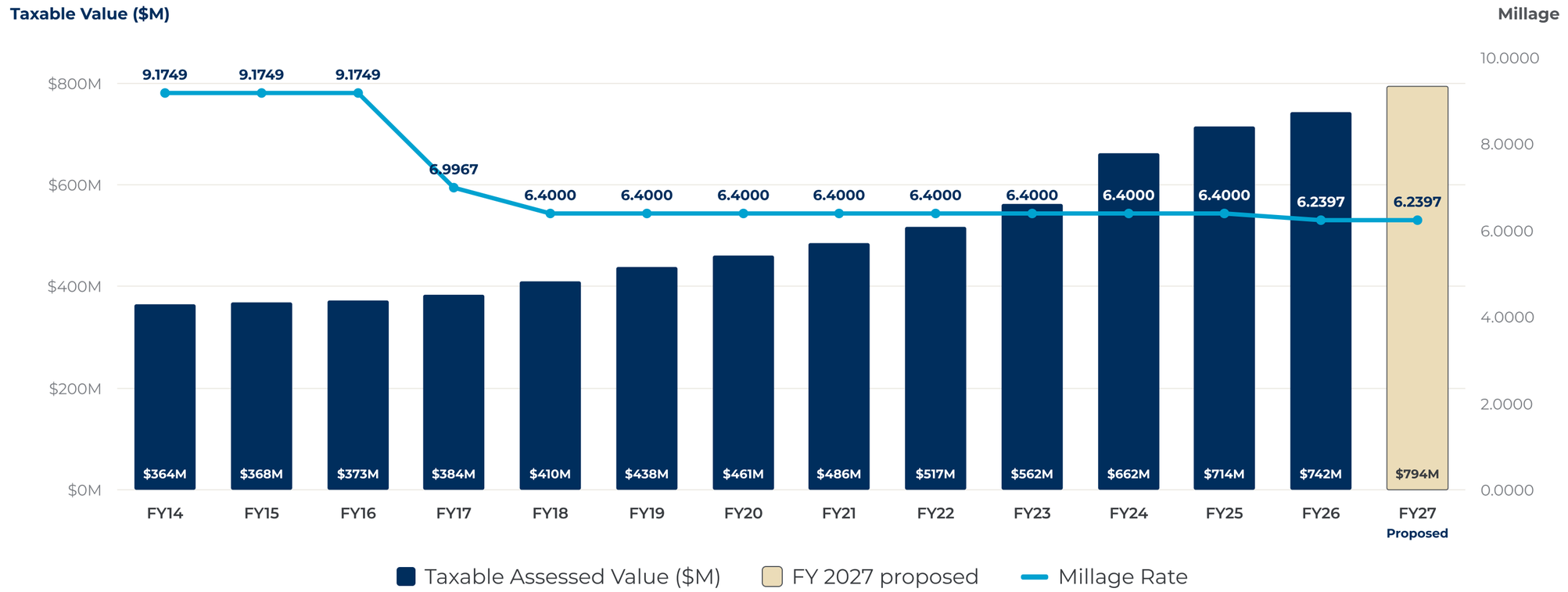
$75,479

Per 0.1 mill · what each tenth of a mill produces

- **What a mill is.** One mill is $1 of tax per $1,000 of taxable value. At 6.2397 mills, a property pays $6.24 per $1,000 of taxable value for city services.
- **The roll grew 7.03%.** The certified value is up 7.03% over last year, which raises property tax revenue at any given rate. The rate the Commission sets determines how much of that growth the City collects.

Taxable Value and Millage Over Time

Taxable assessed values and City operating millage · FY 2014 to FY 2027 · rate held at the 6.2397 rollback since FY 2026, into the certified $794.5M roll.



Source: City of Palatka Annual Financial Report and Certifications of Taxable Value (Form DR-420). FY 2014 to FY 2023 and FY 2025 to FY 2026 at final taxable value; FY 2024 and FY 2027 at certified taxable value.

Understanding the Rolled-Back Rate

5.9248
Rolled-back rate · same dollars as last year

6.2397
Current rate · collects the growth in values

$237,684
The difference · in General Fund revenue

- **The rolled-back rate raises the same property tax dollars as last year** from the same properties, even though values went up. It is the state's benchmark for what counts as a tax increase.
- **Holding the current rate is, by that definition, a tax increase** and gets advertised as one, even though the rate itself doesn't change.
- **The choice in dollars:** holding the current rate keeps $237,684 of recurring revenue that rolling back gives up.

Millage Options

Scenario	Millage rate	General Fund property tax
Rolled-back rate	5.9248	$4,471,986
Current rate	6.2397	$4,709,670
Majority vote (3 of 5) maximum	5.9248	$4,471,986
Two-thirds vote (4 of 5) maximum	6.5173	$4,919,200

Holding the current rate of 6.2397 requires a two-thirds vote, 4 of 5; a simple majority reaches the rolled-back rate only.

Property tax revenue budgeted at 95% of the certified taxable value of $794,516,901, per s. 200.065, F.S.

What It Means for a Property Owner

Assessed value of a homesteaded home	Taxable after homestead	At rolled-back (5.9248)	At current rate (6.2397)	Difference per year
$50,000	$25,000	$148.12	$155.99	$7.87
$75,000	$25,000	$148.12	$155.99	$7.87
$85,970 · median	**$35,248**	**$208.84**	**$219.94**	**$11.10**
$100,000	$49,278	$291.96	$307.48	$15.52
$150,000	$99,278	$588.20	$619.46	$31.26

City portion only. Assessed value reflects the Save Our Homes cap, not market value. Source: Putnam County Property Appraiser, 2025 certified roll.

- **A home assessed between $50,000 and $75,722 is taxed on $25,000, whatever it is worth.** That is why the first two rows pay the same. The second homestead exemption rises right along with the home's value.
- **The median homesteaded home pays $219.94 a year**, or $11.10 more than at the rolled-back rate.

Proposed Maximum Millage Action

ACTION REQUESTED

Set the FY 2027 maximum (not-to-exceed) millage at 6.2397, holding the rate flat at its current level, for certification to the Property Appraiser.

- **The maximum is a ceiling, not the final rate.** The Commission can adopt a lower rate at the September hearings. It cannot go higher without mailing a new notice to every property owner.
- **This is the number on the August tax notice.** Property owners will see the maximum on their TRIM notice; the final rate is set September 10 (first public hearing) and 24 (second and final public hearing).
- **A flat ceiling preserves every option** through the hearings, including adopting the rolled-back rate.

Property Tax Reform on the Horizon

$483K to $586K

FY 2028 revenue loss · at the first and second exemption steps

~96%

Homesteads owing no city tax · 1,592 of 1,661 at full effect

$150K → $250K

Homestead exemption · rising in two steps if adopted

- **Nothing to decide tonight.** This is the constitutional amendment on the November 3, 2026 ballot; it affects future years, not FY 2027.
- **The projected impact.** The Putnam County Property Appraiser projects taxable value falling from $804.8M to $727.3M and then $710.9M (about 12%), with homesteaded parcels owing no city tax rising from 233 today to 1,339 and then 1,592.
- **Why it belongs in the budget conversation.** If it passes, future budgets start at the rolled-back rate and exceeding it takes a supermajority (4 of 5). The revenue flexibility preserved this year matters beyond FY 2027.

Source: Putnam County Property Appraiser projections, June 3, 2026.

General Fund Reserves

$3.47M

General Fund reserves · budgeted and set aside for FY 2027

13.4%

Share of General Fund · reserve level as a percent of the fund

16.7% to 25%

Policy target · GFOA-recommended reserve, two to three months of operating

- **Reserves are money set aside, not a spending source.** They are the City's reserve for emergencies and revenue shortfalls, kept separate from the funds the budget draws down.
- **Why it matters tonight.** A healthy reserve is the City's protection against emergencies and unexpected revenue shortfalls, not a source the budget draws on for routine operations.

07

FY 2027 BUDGET DEVELOPMENT · JULY 23, 2026

Items Requiring Direction

The two required votes, and the direction that lets staff finish the budget for September.

Direction Needed: Maximum Millage

If the ceiling is set at	Then
The current rate (6.2397)	Every option stays open through September, including rolling back
The rolled-back rate (5.9248)	The City gives up $237,684 and cannot go higher without re-noticing
A higher statutory maximum (6.5173)	Adds about $209,530 over the current rate but requires a two-thirds vote and re-noticing

STAFF RECOMMENDATION

Hold the rate flat: set the ceiling at the current 6.2397. It keeps every option open through the September hearings, and the ceiling can come down but not go up.

08

FY 2027 BUDGET DEVELOPMENT · JULY 23, 2026

Next Steps

The remaining budget calendar, and what staff does with tonight’s direction.

The Remaining Budget Calendar

Date	What happens
August 5	CRA Workshop #3: project priorities
August 20	Deadline: maximum millage certified, exemption decision final
August 26	Final budget workshop: recommended budget
September 10	First public hearing: tentative millage and budget
September 24	Second and final public hearing: adoption

What Is Still Pending

Item	What it affects	When it lands
State revenue sharing	General Fund revenue	Department of Revenue
Finalized personnel projections	Personnel, the largest cost citywide	August 26
One-time sources and uses	Recurring and one-time split	Finance review
Grant funds appropriated	All-funds revenue	Finance and departments
Reduction targets, 5% and 10%	General Fund options	August 26
Reserve level and policy target	General Fund reserves	Policy confirmation
Fire assessment exemption	General Fund, by the amount exempted	Tonight's companion item

Staff Follow-Up After Tonight

- **Certify the maximum millage** to the Property Appraiser on the DR-420 and DR-420MM forms for the August tax notices.
- **Update the budget** to close pending items in Phase II.
- **Finish the department workshops** on August 26 and fold the results into the recommended budget.
- **Return August 26** with the recommended budget, and bring the adoption package to the September hearings.

CITY OF PALATKA
Relax. Explore. Repeat.

City Manager's Office

Cynthia W. Curry · Interim City Manager

City of Palatka · 201 N. 2nd Street, Palatka, FL 32177 · (386) 329-0100

CITY OF PALATKA
Relax. Explore. Repeat.

FY 2027 Budget Development

Department Detail Supplemental · City Commission · July 23, 2026

City Manager's Office · Cynthia W. Curry
Interim City Manager · July 2026

Citywide total

Department	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Airport	$2,148,090	$2,053,064	$4,329,695	$4,514,517	$1,040,090	$4,350,385	+$20,690	+0.5%
City Attorney	$246,435	$217,520	$248,006	$258,006	$120,909	$243,492	-$4,514	-1.8%
City Clerk	$158,552	$172,020	$167,458	$167,458	$79,847	$180,964	+$13,506	+8.1%
City Manager	$1,071,526	$667,534	$1,500,557	$1,473,557	$464,291	$1,260,240	-$240,317	-16.0%
Commission	$365,576	$393,439	$561,464	$563,464	$166,907	$477,320	-$84,144	-15.0%
Community Affairs	$555,988	$516,071	$946,377	$973,602	$401,878	$629,473	-$316,904	-33.5%
CRA	$248,115	$326,107	$2,814,776	$2,814,774	$1,099,936	$2,792,765	-$22,011	-0.8%
Finance	$619,626	$493,928	$687,768	$687,768	$353,144	$733,539	+$45,771	+6.7%
Fire	$3,195,911	$3,382,997	$5,068,803	$6,490,474	$2,329,827	$4,454,561	-$614,242	-12.1%
Human Resources	$202,236	$208,676	$433,223	$460,222	$122,981	$404,059	-$29,164	-6.7%
Non-Departmental	$6,082,463	$7,643,003	$31,533,906	$31,523,906	$5,400,486	$31,532,755	-$1,151	0.0%
Planning	$592,488	$663,100	$1,062,006	$1,062,006	$337,197	$950,206	-$111,800	-10.5%
Police	$5,000,028	$5,094,674	$5,794,531	$5,794,531	$2,745,649	$5,483,346	-$311,185	-5.4%
Public Works	$10,843,310	$14,029,620	$30,443,750	$30,435,324	$8,790,760	$29,947,495	-$496,255	-1.6%
Citywide	**$31,330,344**	**$35,861,753**	**$85,592,320**	**$87,219,609**	**$23,453,902**	**$83,440,601**	**-$2,151,719**	**-2.5%**

Airport

$4,350,385
FY 2027 budget

6.5
Funded FTE

Airport Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$359,436	$364,272	$483,697	$483,697	$211,732	$511,560	+$27,863	+5.8%
Operating	$1,687,446	$665,744	$1,146,627	$1,020,648	$370,828	$1,146,627	$0	0.0%
Capital Outlay	-$8,026	$0	$20,000	$112,000	$67,646	$20,000	$0	0.0%
Capital / Grants	-$55,833	$855,009	$2,412,334	$2,572,156	$281,368	$2,405,161	-$7,173	-0.3%
Debt Service	$149	$5,543	$50,000	$50,000	$0	$50,000	$0	0.0%
Transfers / Reserves	$164,918	$162,496	$217,037	$276,016	$108,516	$217,037	$0	0.0%
Total	**$2,148,090**	**$2,053,064**	**$4,329,695**	**$4,514,517**	**$1,040,090**	**$4,350,385**	**+$20,690**	**+0.5%**

City Attorney

$243,492
FY 2027 budget

1.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$220,549	$200,057	$228,306	$228,306	$109,411	$227,332	-$974	-0.4%
Operating	$25,886	$17,463	$19,700	$29,700	$11,498	$16,160	-$3,540	-18.0%
Total	**$246,435**	**$217,520**	**$248,006**	**$258,006**	**$120,909**	**$243,492**	**-$4,514**	**-1.8%**

City Manager

$1,260,240
FY 2027 budget

4.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$432,132	$187,313	$751,914	$751,914	$190,571	$481,926	-$269,988	-35.9%
Operating	$509,799	$389,240	$618,643	$591,643	$211,950	$645,814	+$27,171	+4.4%
Capital Outlay	$129,595	$90,981	$130,000	$130,000	$61,770	$130,000	$0	0.0%
Other	$0	$0	$0	$0	$0	$2,500	+$2,500	n/a
Total	**$1,071,526**	**$667,534**	**$1,500,557**	**$1,473,557**	**$464,291**	**$1,260,240**	**-$240,317**	**-16.0%**

Commission

$477,320
FY 2027 budget

6.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$204,374	$177,622	$282,191	$282,191	$71,508	$238,047	-$44,144	-15.6%
Operating	$161,202	$177,531	$259,273	$261,273	$86,120	$219,273	-$40,000	-15.4%
Capital Outlay	$0	$38,286	$20,000	$20,000	$9,279	$20,000	$0	0.0%
Total	**$365,576**	**$393,439**	**$561,464**	**$563,464**	**$166,907**	**$477,320**	**-$84,144**	**-15.0%**

Community Affairs

$629,473
FY 2027 budget

3.5
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$290,145	$270,066	$425,477	$425,477	$200,369	$269,759	-$155,718	-36.6%
Operating	$247,342	$242,234	$345,900	$353,125	$140,710	$274,714	-$71,186	-20.6%
Capital Outlay	$4,875	$2,500	$175,000	$195,000	$60,799	$85,000	-$90,000	-51.4%
Capital / Grants	$13,626	$1,271	$0	$0	$0	$0	$0	n/a
Total	**$555,988**	**$516,071**	**$946,377**	**$973,602**	**$401,878**	**$629,473**	**-$316,904**	**-33.5%**

CRA

$2,792,765
FY 2027 budget

1.0
Funded FTE

CRA / Tax Increment
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$0	$53,657	$107,627	$107,627	$22,476	$85,616	-$22,011	-20.5%
Operating	$44,882	$38,026	$191,034	$191,032	$17,720	$191,034	$0	0.0%
Capital Outlay	$160,639	$82,399	$1,035,241	$1,035,241	$293,998	$1,035,241	$0	0.0%
Transfers / Reserves	$42,594	$152,025	$1,480,874	$1,480,874	$765,742	$1,480,874	$0	0.0%
Total	**$248,115**	**$326,107**	**$2,814,776**	**$2,814,774**	**$1,099,936**	**$2,792,765**	**-$22,011**	**-0.8%**

Finance

$733,539
FY 2027 budget

6.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$579,102	$460,589	$586,435	$586,435	$333,187	$653,947	+$67,512	+11.5%
Operating	$40,524	$33,339	$96,333	$96,333	$19,957	$69,592	-$26,741	-27.8%
Capital Outlay	$0	$0	$5,000	$5,000	$0	$10,000	+$5,000	+100.0%
Total	**$619,626**	**$493,928**	**$687,768**	**$687,768**	**$353,144**	**$733,539**	**+$45,771**	**+6.7%**

Fire

$4,454,561
FY 2027 budget

27.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$2,640,222	$2,614,332	$4,034,351	$4,034,351	$1,714,316	$3,331,169	-$703,182	-17.4%
Operating	$511,721	$430,884	$554,652	$589,652	$268,329	$557,592	+$2,940	+0.5%
Capital Outlay	$24,688	$333,013	$228,000	$1,661,196	$141,909	$314,000	+$86,000	+37.7%
Capital / Grants	$15,512	$4,768	$0	$0	$0	$0	$0	n/a
Debt Service	$3,768	$0	$251,800	$205,275	$205,273	$251,800	$0	0.0%
Total	**$3,195,911**	**$3,382,997**	**$5,068,803**	**$6,490,474**	**$2,329,827**	**$4,454,561**	**-$614,242**	**-12.1%**

Human Resources

$404,059
FY 2027 budget

3.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$166,185	$161,290	$362,994	$362,994	$97,800	$335,801	-$27,193	-7.5%
Operating	$36,051	$47,386	$61,729	$97,228	$25,181	$68,258	+$6,529	+10.6%
Capital Outlay	$0	$0	$8,500	$0	$0	$0	-$8,500	-100.0%
Total	**$202,236**	**$208,676**	**$433,223**	**$460,222**	**$122,981**	**$404,059**	**-$29,164**	**-6.7%**

Non-Departmental

$31,532,755
FY 2027 budget

Grants · Reserves · Transfers
Federal & state grants (CDBG, RAISE, DEO Housing), operating reserve & contingency, interfund transfers, citywide insurance, Public Works building

General Fund · Golf
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$206,732	$254,381	$285,000	$285,000	$213,654	$283,849	-$1,151	-0.4%
Operating	$723,483	$802,469	$1,089,318	$1,076,818	$572,835	$1,089,318	$0	0.0%
Capital Outlay	$1,219,349	$2,608,070	$5,439,159	$5,439,159	$1,370,007	$5,439,159	$0	0.0%
Capital / Grants	$1,496,559	$1,465,356	$14,313,640	$14,316,140	$1,145,082	$14,313,640	$0	0.0%
Debt Service	$89,199	$89,065	$196,743	$196,743	$81,205	$196,743	$0	0.0%
Transfers / Reserves	$2,347,141	$2,423,662	$10,210,046	$10,210,046	$2,017,703	$10,210,046	$0	0.0%
Total	**$6,082,463**	**$7,643,003**	**$31,533,906**	**$31,523,906**	**$5,400,486**	**$31,532,755**	**-$1,151**	**0.0%**

Planning

$950,206
FY 2027 budget

9.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$469,248	$514,023	$720,396	$720,396	$283,977	$776,596	+$56,200	+7.8%
Operating	$123,240	$74,077	$241,610	$241,610	$28,246	$148,610	-$93,000	-38.5%
Capital Outlay	$0	$0	$25,000	$25,000	$24,974	$25,000	$0	0.0%
Capital / Grants	$0	$75,000	$75,000	$75,000	$0	$0	-$75,000	-100.0%
Total	**$592,488**	**$663,100**	**$1,062,006**	**$1,062,006**	**$337,197**	**$950,206**	**-$111,800**	**-10.5%**

Police

$5,483,346
FY 2027 budget

46.0
Funded FTE

General Fund
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$3,373,942	$3,475,886	$4,412,804	$4,412,804	$2,113,427	$4,404,830	-$7,974	-0.2%
Operating	$515,434	$570,874	$621,110	$621,110	$246,315	$620,759	-$351	-0.1%
Capital Outlay	$720,012	$468,954	$446,696	$446,696	$224,576	$167,353	-$279,343	-62.5%
Capital / Grants	$85,721	$279,602	$31,516	$31,516	$22,198	$8,000	-$23,516	-74.6%
Debt Service	$304,919	$299,358	$282,405	$282,405	$139,133	$282,405	$0	0.0%
Total	**$5,000,028**	**$5,094,674**	**$5,794,531**	**$5,794,531**	**$2,745,649**	**$5,483,346**	**-$311,185**	**-5.4%**

Public Works

$29,947,495
FY 2027 budget

72.0
Funded FTE

General Fund • Sanitation • Utilities
Fund(s)

Category	FY24 Actual	FY25 Actual	FY26 Adopted	FY26 Amended	FY26 YTD (Mar)	FY27 · 7/14	$ vs FY26 Ad	% vs FY26 Ad
Personnel	$4,722,693	$4,430,099	$5,471,641	$5,471,641	$2,404,908	$5,660,512	+$188,871	+3.5%
Operating	$5,526,237	$3,477,141	$4,314,190	$4,719,190	$1,950,371	$4,333,918	+$19,728	+0.5%
Capital Outlay	-$61,557	$3,731,870	$8,774,508	$8,428,142	$2,034,980	$8,149,097	-$625,411	-7.1%
Capital / Grants	$0	$867,011	$9,049,443	$9,049,443	$1,515,648	$8,970,000	-$79,443	-0.9%
Debt Service	$242,901	$1,080,003	$1,755,106	$1,755,106	$631,635	$1,755,106	$0	0.0%
Transfers / Reserves	$413,036	$443,496	$1,078,862	$1,011,802	$253,218	$1,078,862	$0	0.0%
Total	**$10,843,310**	**$14,029,620**	**$30,443,750**	**$30,435,324**	**$8,790,760**	**$29,947,495**	**-$496,255**	**-1.6%**

CITY OF PALATKA
Relax. Explore. Repeat.

City Manager's Office

Cynthia W. Curry · Interim City Manager

City of Palatka · 201 N. 2nd Street, Palatka, FL 32177 · (386) 329-0100

FY2027 Department Detail

Consolidated Director Packets · Department Request Confirmed July 14

This document consolidates the FY2027 director packets into a single reference. Every figure is drawn from the Master Roll-Up (July 14 Confirmation): dollars from the Department Request Confirmed July 14 basis, positions from the master roster. Departments appear alphabetically.

Expenditure by Department · ALL FUNDS

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	PHASE II REVIEW	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Airport	2,148,090	2,053,064	4,329,695	4,514,517	1,040,090	4,350,385	4,350,385	20,690	+0.5%
City Attorney	246,435	217,520	248,006	258,006	120,909	243,492	243,492	(4,514)	-1.8%
City Clerk	158,552	172,020	167,458	167,458	79,847	180,964	180,964	13,506	+8.1%
City Manager	1,071,526	667,534	1,500,557	1,473,557	464,291	1,260,240	1,260,240	(240,317)	-16.0%
Commission	365,576	393,439	561,464	563,464	166,907	477,320	477,320	(84,144)	-15.0%
Community Affairs	555,988	516,071	946,377	973,602	401,878	629,473	629,473	(316,904)	-33.5%
CRA	248,115	326,107	2,814,776	2,814,774	1,099,936	2,792,765	2,792,765	(22,011)	-0.8%
Finance	619,626	493,928	687,768	687,768	353,144	733,538	733,538	45,770	+6.7%
Fire	3,195,911	3,382,997	5,068,803	6,490,474	2,329,827	4,454,561	4,454,561	(614,242)	-12.1%
General Revenue	0	0	0	0	0	0	0	0	n/a
Human Resources	202,236	208,676	433,223	460,222	122,981	404,059	404,059	(29,164)	-6.7%
Non-Departmental	6,082,463	7,643,003	31,533,906	31,523,906	5,400,486	31,532,755	32,291,551	(1,151)	-0.0%
Planning	592,488	663,100	1,062,006	1,062,006	337,197	950,206	950,206	(111,800)	-10.5%
Police	5,000,028	5,094,674	5,794,531	5,794,531	2,745,649	5,483,347	5,786,557	(311,184)	-5.4%
Public Works	10,843,310	14,029,620	30,443,750	30,435,324	8,790,759	29,947,497	29,947,497	(496,253)	-1.6%
Total	**31,330,344**	**35,861,753**	**85,592,320**	**87,219,609**	**23,453,901**	**83,440,602**	**84,502,608**	**(2,151,718)**	**-2.5%**

Police. Police's July 14 department request of $5,483,346 is 0.4% below the section 166.241 law-enforcement floor of $5,504,804 (95% of FY26 adopted $5,794,531). Because that request falls under the floor, the Interim City Manager holds Police at prior-year funding and reviews it in Phase II to ensure compliance with state law; the FY27 figure shown ($5,786,557) reflects that review and is not a final recommendation (the City Manager's recommendation follows Phase II).

Contents

Airport · City Attorney · City Clerk · City Manager · Commission · Community Affairs · CRA · Finance · Fire · General Revenue · Human Resources · Non-Departmental · Planning · Police · Public Works

Airport

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Yul McNair	Airport	Airport	6.5 · 5.0 filled / 1.5 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
Airport Fund	Expenditure request, all divisions	4,350,385
Total Expenditure		**4,350,385**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Airport Fund	2,334,883	2,182,658	4,329,695	4,514,517	826,159	4,448,085	118,390	+2.7%
Total Revenue	**2,334,883**	**2,182,658**	**4,329,695**	**4,514,517**	**826,159**	**4,448,085**	**118,390**	**+2.7%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Charges for Services	444,727	577,568	1,090,312	1,090,312	351,888	1,090,312	0	0.0%
Fund Balance / Other	0	0	172,020	172,020	0	172,020	0	0.0%
Miscellaneous	468,142	442,524	455,028	480,028	234,794	500,728	45,700	+10.0%
Other Sources / Transfers	1,422,014	1,162,566	2,612,335	2,772,157	239,477	2,685,025	72,690	+2.8%
Total Revenue	**2,334,883**	**2,182,658**	**4,329,695**	**4,514,517**	**826,159**	**4,448,085**	**118,390**	**+2.7%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	359,436	364,272	483,697	483,697	211,732	511,560	27,863	+5.8%

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Operating	1,687,446	665,744	1,146,627	1,020,648	370,828	1,146,627	0	0.0%
Capital Outlay	(8,026)	0	20,000	112,000	67,646	20,000	0	0.0%
Capital / Grants	(55,833)	855,009	2,412,334	2,572,156	281,368	2,405,161	(7,173)	-0.3%
Debt Service	149	5,543	50,000	50,000	0	50,000	0	0.0%
Transfers / Reserves	164,918	162,496	217,037	276,016	108,516	217,037	0	0.0%
Total - Airport	**2,148,090**	**2,053,064**	**4,329,695**	**4,514,517**	**1,040,090**	**4,350,385**	**20,690**	**+0.5%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Airport Fund	2,148,090	2,053,064	4,329,695	4,514,517	1,040,090	4,350,385	20,690	+0.5%
Airport Total	**2,148,090**	**2,053,064**	**4,329,695**	**4,514,517**	**1,040,090**	**4,350,385**	**20,690**	**+0.5%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

Airport Fund

Airport · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
100 LL Aviation Fuel	244,574	386,446	648,900	648,900	226,263	648,900	0	0.0%
Aviation Lubricants	1,961	1,357	2,060	2,060	1,649	2,060	0	0.0%
Donations-Fly-in Event	0	0	20,600	20,600	0	20,600	0	0.0%
Jet A Aviation Fuel	192,203	180,979	412,000	412,000	117,262	412,000	0	0.0%
Merchandise Sales	1,012	1,769	1,808	1,808	890	1,808	0	0.0%
Tie Down Fees/Vehicle Parking	4,977	7,017	4,120	4,120	5,824	4,120	0	0.0%
Vending	0	0	824	824	0	824	0	0.0%
FUND BALANCE / OTHER								
Operating Cash Balance Forward	0	0	38,155	38,155	0	38,155	0	0.0%
Surplus Land Balance Forward	0	0	133,865	133,865	0	133,865	0	0.0%
MISCELLANEOUS								
Building Rental	16,152	13,588	20,600	20,600	11,150	20,600	0	0.0%

Airport · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
E-Payables Revenue Share	562	572	309	309	184	309	0	0.0%
Hangar Maint Fee	20,491	19,965	19,776	19,776	10,771	19,776	0	0.0%
Hangar Rentals	374,594	332,328	404,300	404,300	182,162	450,000	45,700	+11.3%
Insurance Claims - Airport	0	4,235	0	25,000	25,000	0	0	n/a
Land Lease	5,015	4,675	4,120	4,120	2,550	4,120	0	0.0%
Loss on Sale/Disposal of Asset	0	60,825	0	0	0	0	0	n/a
Miscellaneous Revenues	7,928	5,463	3,605	3,605	2,977	3,605	0	0.0%
Refunds/Reimbursements	0	873	0	0	0	0	0	n/a
Surplus Equipment-Airport	43,400	0	2,318	2,318	0	2,318	0	0.0%
OTHER SOURCES / TRANSFERS								
Airport Runway Marking Rehab 9	0	0	200,000	200,000	0	200,000	0	0.0%
FAA Airport Agis Survey & Mapp	0	104,807	0	31,118	0	0	0	n/a
FAA Airport Aircraft Transient	0	0	67,760	67,760	0	67,760	0	0.0%
FAA West Taxilanes & Apron Federal	752,938	0	0	0	0	0	0	n/a
FDOT Access Control & Gate Imp	10,154	101,193	0	0	0	0	0	n/a
FDOT Airport Agis Survey & Map	0	11,645	0	3,458	0	0	0	n/a
FDOT Airport Aircraft Transien	0	0	3,566	3,566	0	3,566	0	0.0%
FDOT Airport Rw 9/27 E End App	0	0	500,000	500,000	0	500,000	0	0.0%
FDOT Bulk Hangar (W1-3) Apron	100,000	0	0	0	0	0	0	n/a
FDOT Corporate	0	18,769	900,000	900,000	30,922	900,000	0	0.0%
FDOT Emergency Generators	10,142	59,995	179,863	179,863	0	179,863	0	0.0%
FDOT Grant Obstruction/Tree Re	0	25,314	0	0	0	0	0	n/a
FDOT Master Plan Apd49	0	71,264	115,000	115,000	46,210	115,000	0	0.0%
FDOT RWY 9 Obstruction Tree Re	63,475	324,813	45,820	71,066	53,319	45,820	0	0.0%
FDOT RWY 9/27 Ext Feasibility	0	0	0	100,000	0	0	0	n/a

Airport · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
FDOT S.A.F.E Fund Grant (Security Upgrades)	0	0	0	0	0	72,690	72,690	n/a
FDOT Taxiway 'E'Cho	11,419	10,091	5,017	5,017	0	5,017	0	0.0%
FDOT West Taxilanes & Apron St	84,379	82,643	0	0	0	0	0	n/a
FDOT Wildlife Hazard Trench F	0	0	300,000	300,000	0	300,000	0	0.0%
FDOT Wildlife Hazard Assessmen	16,400	0	0	0	0	0	0	n/a
Federal FAA Taxiway ''E''Cho	88,083	90,817	95,309	95,309	8,682	95,309	0	0.0%
Rco Lease (Beacon Grant)	684	570	0	0	342	0	0	n/a
Transfer from General	284,340	260,645	200,000	200,000	100,002	200,000	0	0.0%
Airport Total	**2,334,883**	**2,182,658**	**4,329,695**	**4,514,517**	**826,159**	**4,448,085**	**118,390**	**+2.7%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

Airport Fund

Airport

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	95,251	83,415	106,197	106,197	48,668	101,005	(5,192)	-4.9%
FICA Tax Expense	18,862	18,583	24,243	24,243	11,002	39,745	15,502	+63.9%
Health and Life Insurance	17,380	25,012	58,627	58,627	12,105	19,245	(39,382)	-67.2%
Overtime	7,793	9,536	6,500	6,500	10,184	5,525	(975)	-15.0%
Prior-Year Adjustment (Obj 1210)	1,827	0	0	0	0	0	0	n/a
Regular Salaries	151,704	156,549	204,204	204,204	89,432	242,569	38,365	+18.8%
Retirement Expense	58,645	61,365	75,753	75,753	34,214	106,179	30,426	+40.2%
Workers Comp	7,974	9,812	8,173	8,173	6,127	6,947	(1,226)	-15.0%
OPERATING								
100Ll Fuel	278,620	247,804	442,588	402,588	176,503	442,588	0	0.0%
Accounting and Auditing	5,165	3,591	9,387	9,387	0	9,387	0	0.0%
Advertising	0	0	5,250	5,250	0	5,250	0	0.0%

Airport

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Airport Surplus Land Spend Pla	0	0	10,500	10,500	0	10,500	0	0.0%
Building Maintenance	9,852	25,188	27,500	27,500	6,569	27,500	0	0.0%
Communications Services	4,406	3,078	16,800	16,800	7,120	16,800	0	0.0%
Credit Card Fees	35	24,817	31,500	31,500	12,612	31,500	0	0.0%
Depreciation	967,576	0	0	0	0	0	0	n/a
Electricity	26,673	27,498	21,000	21,000	17,633	21,000	0	0.0%
Equipment/Field Maintenance	21,673	38,700	31,350	31,350	4,250	31,350	0	0.0%
Fees & Fines	146	231	0	0	106	0	0	n/a
Fly-in Event-Expenses	0	0	21,000	11,000	0	21,000	0	0.0%
Gas and Lubricants	2,003	1,902	2,625	2,625	1,617	2,625	0	0.0%
General Merchandise	3,675	1,311	5,250	5,250	1,772	5,250	0	0.0%
Grounds Landscaping	54,690	45,319	58,800	53,800	23,028	58,800	0	0.0%
Hangar Maintenance	5,206	18,169	33,000	33,000	12,752	33,000	0	0.0%
Insurance Claims Reimbursable	0	17,164	20,000	0	0	20,000	0	0.0%
Janitorial Supplies	1,503	1,376	2,625	2,625	1,191	2,625	0	0.0%
Jet A Fuel	179,236	88,097	238,000	198,000	29,502	238,000	0	0.0%
Legal Advertising	376	282	1,050	1,050	0	1,050	0	0.0%
Liability Insurance	71,309	91,339	88,287	88,287	60,744	88,287	0	0.0%
Memberships,Subscriptions,Dues	2,431	1,639	7,140	7,140	251	7,140	0	0.0%
Natural Gas	882	946	1,050	1,050	813	1,050	0	0.0%
Office Supplies	919	2,007	1,575	1,575	791	1,575	0	0.0%
Operating Supplies	2,422	5,737	6,300	6,300	2,560	6,300	0	0.0%
Postage and Freight	178	0	315	315	0	315	0	0.0%
Pre-Employment Expense	150	299	1,050	1,050	0	1,050	0	0.0%
Professional Services	24,333	10,037	30,975	19,996	5,257	30,975	0	0.0%
Rentals and Leases	11,556	434	12,285	12,285	213	12,285	0	0.0%
Schooling, Conference, Etc	2,581	1,324	5,250	5,250	554	5,250	0	0.0%
Uniforms	0	0	525	525	430	525	0	0.0%
Utilities-Water	8,345	6,469	8,400	8,400	3,569	8,400	0	0.0%
Vehicle Maintenance	1,505	986	5,250	5,250	991	5,250	0	0.0%

Airport

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CAPITAL OUTLAY								
Capital Improvements	0	0	20,000	112,000	67,646	20,000	0	0.0%
FAA West Taxilanes & Apron City Match	(8,026)	0	0	0	0	0	0	n/a
CAPITAL / GRANTS								
Airport FDOT Corporate Hangar	0	26,936	900,000	900,000	55,705	900,000	0	0.0%
FAA Airport Agis Survey & Mapp	0	105,908	0	31,118	14,656	0	0	n/a
FAA Airport Aircraft Transient	0	0	67,760	67,760	52,921	67,760	0	0.0%
FAA West Taxilanes & Apron Federal	(72,234)	0	0	0	0	0	0	n/a
FDOT Access Control & Gate Imp	0	101,193	0	0	0	0	0	n/a
FDOT Airport Agis Survey & Map	0	11,768	0	3,458	1,628	0	0	n/a
FDOT Airport Aircraft Transien	0	0	3,566	3,566	992	3,566	0	0.0%
FDOT Airport Master Plan	0	87,887	115,000	115,000	89,250	115,000	0	0.0%
FDOT Airport Rw 9/27 E End App	0	0	500,000	500,000	0	500,000	0	0.0%
FDOT Airway Runway Marking Reh	0	0	200,000	200,000	0	0	(200,000)	-100.0%
FDOT Emergency Generators	0	59,995	179,863	179,863	0	0	(179,863)	-100.0%
FDOT RWY 9 Obstruction Tree Re	0	360,414	45,820	71,066	49,462	45,820	0	0.0%
FDOT RWY 9/27 Ext Feasibility	0	0	0	100,000	0	0	0	n/a
FDOT S.A.F.E Fund Grant (Security Upgrades)	0	0	0	0	0	72,690	72,690	n/a
FDOT Taxiway ''E''Cho	1	10,091	5,016	5,016	404	5,016	0	0.0%
FDOT Wildlife Hazard Trench F	0	0	300,000	300,000	0	600,000	300,000	+100.0%
FDOT Wildlife Hazard Assessmen	16,400	0	0	0	0	0	0	n/a
Federal FAA Taxiway ''E''Cho	0	90,817	95,309	95,309	16,350	95,309	0	0.0%
DEBT SERVICE								
Interest-Airport Vehicle	149	50	0	0	0	0	0	n/a
Principal - General Fund Loan	0	0	50,000	50,000	0	50,000	0	0.0%

Airport

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Principal-Airport Vehicle	0	5,493	0	0	0	0	0	n/a
TRANSFERS / RESERVES								
Contingency/Reserve	0	0	0	58,979	0	0	0	n/a
Reimbursement General Fund-Admin Exp	164,918	162,496	217,037	217,037	108,516	217,037	0	0.0%
Airport Total	**2,148,090**	**2,053,064**	**4,329,695**	**4,514,517**	**1,040,090**	**4,360,040**	**30,345**	**+0.7%**

Personnel Reconciliation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Personnel True-Up to HR Position Control (Fringe)	0	0	0	0	0	(9,655)	(9,655)	n/a
Personnel Reconciliation Total	**0**	**0**	**0**	**0**	**0**	**(9,655)**	**(9,655)**	**n/a**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

Airport Fund — 5.0 filled · 1.5 vacant · 6.5 authorized

Airport

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Airport Manager	McNair, Yul L	101,005	35,646	136,651	1.0	Filled
Airport Admin/ Operations Assistant Lead	Jusino, Thomas Edwin	49,962	39,289	89,251	1.0	Filled
Airport Admin/ Operations Assistant Lead	Silva, Stephanie	49,816	24,955	74,771	1.0	Filled
Airport Admin/ Operations Assistant Lead	Keeley, James	33,030	3,000	36,030	1.0	Filled
Airport Admin/ Operations Assistant Lead	Murphy, Jackson	31,678	1,151	32,829	1.0	Filled
Airport Operations Lead	TBD	45,864	23,460	69,324	1.0	Vacant
Airport Admin Assistance PT	TBD	32,219	28,012	60,231	0.5	Vacant
Airport subtotal		**343,574**	**155,513**	**499,087**	**6.5**	
Airport total authorized positions		**343,574**	**155,513**	**499,087**	**6.5**	

City Attorney

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Jane West	City Attorney	General	1.0 · 1.0 filled / 0.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	243,492
Total Expenditure		**243,492**

Section B · Budget Summary

Revenue

No department revenue. This area is General Fund supported.

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	220,549	200,057	228,306	228,306	109,411	227,332	(974)	-0.4%
Operating	25,886	17,463	19,700	29,700	11,498	16,160	(3,540)	-18.0%
Total - City Attorney	**246,435**	**217,520**	**248,006**	**258,006**	**120,909**	**243,492**	**(4,514)**	**-1.8%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	246,435	217,520	248,006	258,006	120,909	243,492	(4,514)	-1.8%
City Attorney Total	**246,435**	**217,520**	**248,006**	**258,006**	**120,909**	**243,492**	**(4,514)**	**-1.8%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Legal Counsel

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Fines & Fees	54	692	0	0	196	0	0	n/a
Fl Bar Intern Exp	2,500	0	3,000	3,000	0	0	(3,000)	-100.0%
Membership, Subscription, Dues	4,988	5,652	6,300	6,300	2,684	6,300	0	0.0%
Operating Supplies	261	1,120	1,040	1,040	248	500	(540)	-51.9%
Postage & Freight Outgoing	1	4	0	0	0	0	0	n/a
Professional Services	14,515	7,637	4,160	14,160	6,683	4,160	0	0.0%
Schooling/Conf-City Attorney	3,567	2,358	5,200	5,200	1,687	5,200	0	0.0%
Legal Counsel Total	**25,886**	**17,463**	**19,700**	**29,700**	**11,498**	**16,160**	**(3,540)**	**-18.0%**

Legal Services Exec

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	156,422	138,221	162,785	162,785	78,368	162,781	(4)	-0.0%
FICA Taxes	11,773	10,496	12,453	12,453	5,836	12,121	(332)	-2.7%
Health and Life Insurance	6,681	6,728	8,139	8,139	3,607	7,503	(636)	-7.8%
Prior-Year Adjustment (Obj 1210)	(2,459)	0	0	0	0	0	0	n/a
Retirement-General	48,132	42,390	44,929	44,929	21,600	44,927	(2)	-0.0%
Salaries	0	2,222	0	0	0	0	0	n/a
Legal Services Exec Total	**220,549**	**200,057**	**228,306**	**228,306**	**109,411**	**227,332**	**(974)**	**-0.4%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund

1.0 filled · 0.0 vacant · 1.0 authorized

Legal

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
City Attorney	West, Jane	162,781	64,552	227,333	1.0	Filled
Legal subtotal		**162,781**	**64,552**	**227,333**	**1.0**	
City Attorney total authorized positions		**162,781**	**64,552**	**227,333**	**1.0**	

City Clerk

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Karen Hayes	City Clerk	General	1.0 · 1.0 filled / 0.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	180,964
Total Expenditure		**180,964**

Section B · Budget Summary

Revenue

No department revenue. This area is General Fund supported.

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	126,156	137,957	109,552	109,552	48,274	103,358	(6,194)	-5.7%
Operating	32,396	34,063	57,906	57,906	31,573	77,606	19,700	+34.0%
Total - City Clerk	**158,552**	**172,020**	**167,458**	**167,458**	**79,847**	**180,964**	**13,506**	**+8.1%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	158,552	172,020	167,458	167,458	79,847	180,964	13,506	+8.1%
City Clerk Total	**158,552**	**172,020**	**167,458**	**167,458**	**79,847**	**180,964**	**13,506**	**+8.1%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

City Clerk

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	59,047	61,602	71,253	71,253	33,234	71,261	8	+0.0%
FICA Tax Expense	5,830	7,344	5,451	5,451	2,290	4,926	(525)	-9.6%
Health and Life Insurance	15,660	5,520	13,182	13,182	3,607	7,503	(5,679)	-43.1%
Overtime	39	1,226	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 1210)	(1,006)	0	0	0	0	0	0	n/a
Regular Salaries	22,104	35,291	0	0	0	0	0	n/a
Retirement Expense	24,482	26,974	19,666	19,666	9,143	19,668	2	+0.0%
OPERATING								
Communications Services	512	579	520	520	449	520	0	0.0%
Contractual Services	14,743	9,542	10,006	10,006	5,288	10,006	0	0.0%
Fees-Recording/Filing	0	68	0	0	0	5,000	5,000	n/a
Fines & Fees	(37)	202	300	300	139	300	0	0.0%
Legal Advertising	2,585	2,348	7,000	7,000	5,057	22,000	15,000	+214.3%
Memberships,Subscriptions,Dues	285	596	1,100	1,100	623	1,100	0	0.0%
Office Supplies	421	491	600	600	107	600	0	0.0%
Operating Supplies	1,253	438	5,000	5,000	833	5,000	0	0.0%
Postage and Freight	93	42	300	300	0	0	(300)	-100.0%
Pre-Employment Expense	150	299	0	0	0	0	0	n/a
Printing and Binding	777	194	2,500	2,500	99	2,500	0	0.0%
Professional Services	5,324	13,174	22,300	22,300	16,458	22,300	0	0.0%
Rentals and Leases	2,771	2,984	2,880	2,880	1,686	2,880	0	0.0%
Schooling/Conf-City Clerk	3,439	3,015	5,000	5,000	834	5,000	0	0.0%
Uniforms	80	91	400	400	0	400	0	0.0%
City Clerk Total	**158,552**	**172,020**	**167,458**	**167,458**	**79,847**	**180,964**	**13,506**	**+8.1%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund

1.0 filled · 0.0 vacant · 1.0 authorized

City Clerk

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
City Clerk	Hayes, Karen	71,261	32,097	103,358	1.0	Filled
City Clerk subtotal		**71,261**	**32,097**	**103,358**	**1.0**	
City Clerk total authorized positions		**71,261**	**32,097**	**103,358**	**1.0**	

City Manager

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Cynthia W. Curry	City Manager	General	4.0 · 3.0 filled / 1.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	1,260,240
Total Expenditure		**1,260,240**

Section B · Budget Summary

Revenue

No department revenue. This area is General Fund supported.

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	432,132	187,313	751,914	751,914	190,571	481,926	(269,988)	-35.9%
Operating	509,799	389,240	618,643	591,643	211,950	645,814	27,171	+4.4%
Capital Outlay	129,595	90,981	130,000	130,000	61,770	130,000	0	0.0%
Other	0	0	0	0	0	2,500	2,500	n/a
Total - City Manager	**1,071,526**	**667,534**	**1,500,557**	**1,473,557**	**464,291**	**1,260,240**	**(240,317)**	**-16.0%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	1,071,526	667,534	1,500,557	1,473,557	464,291	1,260,240	(240,317)	-16.0%
City Manager Total	**1,071,526**	**667,534**	**1,500,557**	**1,473,557**	**464,291**	**1,260,240**	**(240,317)**	**-16.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

City Manager's Office

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	230,828	75,398	313,485	313,485	81,839	280,843	(32,642)	-10.4%
FICA Tax Expense	22,600	10,135	37,412	37,412	10,130	24,939	(12,473)	-33.3%
Health and Life Insurance	26,055	3,385	90,474	90,474	7,650	7,470	(83,004)	-91.7%
Prior-Year Adjustment (Obj 1210)	(2,339)	0	0	0	0	0	0	n/a
Regular Salaries	68,725	58,434	175,565	175,565	53,647	49,816	(125,749)	-71.6%
Retirement Expense	86,263	37,677	134,978	134,978	37,305	44,342	(90,636)	-67.1%
OPERATING								
Communications Services	1,723	1,365	2,296	2,296	674	2,296	0	0.0%
Fines & Fees	212	335	0	0	153	0	0	n/a
Gas and Lubricants	1,426	26	2,080	2,080	0	2,080	0	0.0%
Memberships,Subscriptions,Dues	3,123	210	6,000	6,000	684	6,000	0	0.0%
Office Supplies	508	1,100	1,200	1,200	810	1,200	0	0.0%
Operating Supplies	2,918	4,277	3,000	3,000	1,753	3,000	0	0.0%
Postage and Freight	82	96	832	832	84	832	0	0.0%
Pre-Employment Expense	95	383	200	200	489	200	0	0.0%
Printing and Binding	0	44	600	600	154	600	0	0.0%
Professional Services	5,130	187	15,000	15,000	13	15,000	0	0.0%
Rentals and Leases	249	484	0	0	0	0	0	n/a
Schooling/Conf-City Manager	8,519	6,015	15,000	15,000	1,523	15,000	0	0.0%
Uniforms	178	0	600	600	0	600	0	0.0%
Vehicle Maintenance	300	273	1,040	1,040	125	1,040	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	0	0	10,000	10,000	0	10,000	0	0.0%
City Manager's Office Total	**456,595**	**199,824**	**809,762**	**809,762**	**197,033**	**465,258**	**(344,504)**	**-42.5%**

General Admin-City Hall

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Annex Building Exp	26,012	12,883	15,000	15,000	6,269	15,000	0	0.0%

General Admin-City Hall

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
City Hall Building Maintenance	69,448	24,407	25,000	25,000	13,654	25,000	0	0.0%
Communications Services	4,225	5,081	5,200	5,200	5,558	5,200	0	0.0%
Electricity	9,156	8,221	9,360	9,360	7,062	9,360	0	0.0%
Equipment Maintenance	274	844	4,160	4,160	0	4,160	0	0.0%
Janitorial Supplies	698	1,331	4,560	4,560	3,150	4,560	0	0.0%
Office Supplies	4,249	3,945	6,000	6,000	2,465	6,000	0	0.0%
Postage and Freight	804	720	2,600	2,600	43	2,600	0	0.0%
Printing and Binding	7,254	6,593	6,000	6,000	1,967	6,000	0	0.0%
Professional Services	3,193	1,233	55,000	55,000	550	55,000	0	0.0%
Rentals and Leases	779	659	2,915	2,915	360	2,915	0	0.0%
CAPITAL OUTLAY								
Annex Hall Building Improvements	119,338	45,283	35,000	50,000	27,876	35,000	0	0.0%
City Hall Building Improvement	10,257	45,698	85,000	70,000	33,894	85,000	0	0.0%
General Admin-City Hall Total	**255,687**	**156,898**	**255,795**	**255,795**	**102,848**	**255,795**	**0**	**0.0%**

Information Technology

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	0	1,651	0	0	0	0	0	n/a
FICA Tax Expense	0	126	0	0	0	0	0	n/a
Retirement Expense	0	507	0	0	0	0	0	n/a
OPERATING								
Communications Services	450	550	1,000	1,000	300	1,000	0	0.0%
Hardware	31,130	37,133	24,000	24,000	2,692	24,000	0	0.0%
Professional Services	172,707	150,108	195,000	195,000	74,158	195,000	0	0.0%
Software	33,842	4,865	55,000	55,000	12,719	55,000	0	0.0%
Software Subscriptions, Licenses	121,115	115,872	160,000	133,000	74,541	160,000	0	0.0%
Information Technology Total	**359,244**	**310,812**	**435,000**	**408,000**	**164,410**	**435,000**	**0**	**0.0%**

Personnel Reconciliation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Personnel True-Up to HR Position Control (Fringe)	0	0	0	0	0	(12,468)	(12,468)	n/a
Personnel Reconciliation Total	**0**	**0**	**0**	**0**	**0**	**(12,468)**	**(12,468)**	**n/a**

Public Information Office

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
FICA Tax Expense	0	0	0	0	0	4,719	4,719	n/a
Health and Life Insurance	0	0	0	0	0	42	42	n/a
Regular Salaries	0	0	0	0	0	64,438	64,438	n/a
Retirement Expense	0	0	0	0	0	17,785	17,785	n/a
OPERATING								
Advertising / Promotional	0	0	0	0	0	4,000	4,000	n/a
Hardware	0	0	0	0	0	7,300	7,300	n/a
Memberships, Subscriptions, Dues	0	0	0	0	0	650	650	n/a
Office Supplies	0	0	0	0	0	1,000	1,000	n/a
Operating Supplies	0	0	0	0	0	1,200	1,200	n/a
Printing & Binding	0	0	0	0	0	3,500	3,500	n/a
Schooling / Conferences	0	0	0	0	0	5,300	5,300	n/a
Software Subscriptions / Licenses	0	0	0	0	0	3,971	3,971	n/a
Uniforms	0	0	0	0	0	250	250	n/a
OTHER								
Contingency	0	0	0	0	0	2,500	2,500	n/a
Public Information Office Total	**0**	**0**	**0**	**0**	**0**	**116,655**	**116,655**	**n/a**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund

3.0 filled · 1.0 vacant · 4.0 authorized

City Manager's Office

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
City Manager	Curry, Cynthia	170,000	12,722	182,722	1.0	Filled
Admin Assistant to City Manager	Mirabel, Cymone	49,816	12,468	62,284	1.0	Filled
Assistant City Manager	TBD	110,843	39,093	149,936	1.0	Vacant
City Manager's Office subtotal		**330,659**	**64,283**	**394,942**	**3.0**	

Communications

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Public Information Officer	Hall, Greta	64,438	22,546	86,984	1.0	Filled
Communications subtotal		**64,438**	**22,546**	**86,984**	**1.0**	

City Manager total authorized positions	**395,097**	**86,829**	**481,926**	**4.0**	

Commission

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
n/a	Commission	General	6.0 · 5.0 filled / 1.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	477,320
Total Expenditure		**477,320**

Section B · Budget Summary

Revenue

No department revenue. This area is General Fund supported.

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	204,374	177,622	282,191	282,191	71,508	238,047	(44,144)	-15.6%
Operating	161,202	177,531	259,273	261,273	86,120	219,273	(40,000)	-15.4%
Capital Outlay	0	38,286	20,000	20,000	9,279	20,000	0	0.0%
Total - Commission	**365,576**	**393,439**	**561,464**	**563,464**	**166,907**	**477,320**	**(84,144)**	**-15.0%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	365,576	393,439	561,464	563,464	166,907	477,320	(84,144)	-15.0%
Commission Total	**365,576**	**393,439**	**561,464**	**563,464**	**166,907**	**477,320**	**(84,144)**	**-15.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Commissioners

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Commissioners Salaries	118,027	98,400	121,316	121,316	55,652	0	(121,316)	-100.0%
FICA Tax Expense	8,820	7,373	13,144	13,144	4,184	11,859	(1,285)	-9.8%
FICA Tax Expense	2,538	2,439	2,410	2,410	0	2,174	(236)	-9.8%
Health and Life Insurance	7,578	6,825	15,893	15,893	(4,186)	30,870	14,977	+94.2%
Legislative Asst Salaries	0	0	50,505	50,505	0	100,729	50,224	+99.4%
Prior-Year Adjustment (Obj 1210)	(1,825)	0	0	0	0	0	0	n/a
Regular Salaries	33,182	31,885	31,500	31,500	0	62,824	31,324	+99.4%
Retirement Expense	36,054	30,700	47,423	47,423	15,858	35,404	(12,019)	-25.3%
OPERATING								
Advertising	9,435	10,735	15,000	15,000	2,721	0	(15,000)	-100.0%
Awards/Recognition	2,193	451	5,000	5,000	907	5,000	0	0.0%
Citizens Transportation	0	25,000	0	0	0	0	0	n/a
Communications Services	7,777	4,989	6,000	6,000	1,763	6,000	0	0.0%
Mayor'S Reception	5,257	1,059	6,000	8,000	4,865	6,000	0	0.0%
Memberships,Subscriptions,Dues	4,695	4,807	5,000	5,000	2,636	5,000	0	0.0%
NEFLC	2,753	205	5,000	5,000	150	5,000	0	0.0%
Non-Profit Organization Assist	0	0	50,000	50,000	30,000	50,000	0	0.0%
Office Supplies	436	268	520	520	41	520	0	0.0%
Operating Supplies	2,697	2,316	3,213	3,213	836	3,213	0	0.0%
Professional Services	75,430	82,619	90,000	90,000	29,290	90,000	0	0.0%
SBDC	8,000	0	10,000	10,000	2,500	10,000	0	0.0%
Schooling/Conf-Comm Borom	6,395	3,689	7,500	7,500	1,673	7,500	0	0.0%
Schooling/Conf-Comm Campbell	5,558	6,941	7,500	7,500	795	7,500	0	0.0%
Schooling/Conf-Comm Davis	2,119	4,236	7,500	7,500	3,407	7,500	0	0.0%
Schooling/Conf-Commissioner W	3,039	3,585	7,500	7,500	2,197	7,500	0	0.0%
Schooling/Conf-Mayor	1,781	687	7,500	7,500	0	7,500	0	0.0%

Commissioners	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Special Events & Projects - Co	6,460	5,192	5,000	5,000	0	0	(5,000)	-100.0%
Special Events & Projects - Co	300	4,900	5,000	5,000	1,000	0	(5,000)	-100.0%
Special Events & Projects - Co	8,822	6,570	5,000	5,000	0	0	(5,000)	-100.0%
Special Events & Projects - Co	4,427	6,266	5,000	5,000	1,250	0	(5,000)	-100.0%
Special Events & Projects - Ma	3,300	2,600	5,000	5,000	0	0	(5,000)	-100.0%
Uniforms	165	269	520	520	89	520	0	0.0%
Youth Ambassador Program	163	147	520	520	0	520	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	0	38,286	20,000	20,000	9,279	20,000	0	0.0%
Commissioners Total	**365,576**	**393,439**	**561,464**	**563,464**	**166,907**	**483,133**	**(78,331)**	**-14.0%**

Personnel Reconciliation	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Personnel True-Up to HR Position Control (Fringe)	0	0	0	0	0	(5,813)	(5,813)	n/a
Personnel Reconciliation Total	**0**	**0**	**0**	**0**	**0**	**(5,813)**	**(5,813)**	**n/a**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund — 4.0 filled · 1.0 vacant · 5.0 authorized

General · Commissioners

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
City Commisioner	Campbell, Justin R	21,627	22,505	44,132	1.0	Filled
City Mayor	Correa, Roberta M	29,033	2,248	31,281	1.0	Filled
City Commisioner	Borom, Rufus	21,627	7,665	29,292	1.0	Filled
City Commisioner	Jones, Willie L	19,677	6,978	26,655	1.0	Filled
Commissioners Admin Assistant	TBD	49,962	27,432	77,394	1.0	Vacant
Commissioners subtotal		**141,926**	**66,828**	**208,754**	**5.0**	

Sanitation Fund

1.0 filled · 0.0 vacant · 1.0 authorized

Sanitation · Commissioners

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
City Commisioner	Davis, Annie Henderson	21,627	7,665	29,292	1.0	Filled
Commissioners subtotal		**21,627**	**7,665**	**29,292**	**1.0**	
Commission total authorized positions		**163,553**	**74,493**	**238,046**	**6.0**	

Community Affairs

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Eddie Cutwright	Community Affairs	General	3.5 · 2.5 filled / 1.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	629,473
Total Expenditure		**629,473**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	191,223	71,904	398,026	407,251	36,520	398,026	0	0.0%
Total Revenue	**191,223**	**71,904**	**398,026**	**407,251**	**36,520**	**398,026**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Charges for Services	134,442	24,797	21,424	21,424	16,267	21,424	0	0.0%
Licenses, Permits & Fees	50,116	37,707	364,177	364,177	7,973	364,177	0	0.0%
Miscellaneous	6,665	9,400	12,425	21,650	12,280	12,425	0	0.0%
Total Revenue	**191,223**	**71,904**	**398,026**	**407,251**	**36,520**	**398,026**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	290,145	270,066	425,477	425,477	200,369	269,759	(155,718)	-36.6%
Operating	247,342	242,234	345,900	353,125	140,710	274,714	(71,186)	-20.6%

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Capital Outlay	4,875	2,500	175,000	195,000	60,799	85,000	(90,000)	-51.4%
Capital / Grants	13,626	1,271	0	0	0	0	0	n/a
Total - Community Affairs	**555,988**	**516,071**	**946,377**	**973,602**	**401,878**	**629,473**	**(316,904)**	**-33.5%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	555,988	516,071	946,377	973,602	401,878	629,473	(316,904)	-33.5%
Community Affairs Total	**555,988**	**516,071**	**946,377**	**973,602**	**401,878**	**629,473**	**(316,904)**	**-33.5%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

General Fund

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
Booker/Lefty Turner Field	107,193	1,318	643	643	991	643	0	0.0%
Bronson House	200	0	0	0	0	0	0	n/a
Cultural Ot Reimbursement	0	0	0	0	0	0	0	n/a
Hank Bryan Park Rental	0	0	0	0	112	0	0	n/a
Parks Dept Ot Reimbursement	6,968	3,600	10,176	10,176	1,025	10,176	0	0.0%
Price Martin Center	6,489	5,060	3,214	3,214	430	3,214	0	0.0%
Rental-Jenkins Comm Center	0	1,776	0	0	7,465	0	0	n/a
Special Event Fees	2,695	1,365	1,607	1,607	1,693	1,607	0	0.0%
Sponsorship-Recreation	3,000	11,678	5,784	5,784	4,551	5,784	0	0.0%
St Johns River Center-Rentals-	7,897	0	0	0	0	0	0	n/a
LICENSES, PERMITS & FEES								
Impact Fees-Parks & Recreation	50,116	37,707	364,177	364,177	7,973	364,177	0	0.0%
MISCELLANEOUS								
Contribution - Recreation	1,500	4,650	2,142	9,367	8,225	2,142	0	0.0%

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Contribution - Mayor'S Reception	600	0	7,498	9,498	2,000	7,498	0	0.0%
Recreation - Registration	4,565	4,750	2,142	2,142	2,055	2,142	0	0.0%
Recreation Field Rentals	0	0	643	643	0	643	0	0.0%
General Total	**191,223**	**71,904**	**398,026**	**407,251**	**36,520**	**398,026**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Cultural Services

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
FICA Tax Expense	2,840	2,817	4,414	4,414	3,420	7,897	3,483	+78.9%
Health and Life Insurance	14,766	11,646	10,674	10,674	7,247	15,032	4,358	+40.8%
Overtime	3,597	1,901	2,500	2,500	966	2,490	(10)	-0.4%
Prior-Year Adjustment (Obj 1210)	(749)	0	0	0	0	0	0	n/a
Regular Salaries	35,439	35,911	55,198	55,198	44,876	98,744	43,546	+78.9%
Retirement Expense	11,979	11,565	15,925	15,925	10,100	15,844	(81)	-0.5%
OPERATING								
Advertising	0	0	520	520	0	520	0	0.0%
Communication Services	1,023	832	1,500	1,500	451	0	(1,500)	-100.0%
Fines & Fees	0	0	100	100	0	0	(100)	-100.0%
Hammock Hall-Maintenance	26	0	0	0	0	0	0	n/a
Holiday Event - Jingle Jam	242	0	0	7,225	0	0	0	n/a
Janitorial Supplies	939	535	2,000	2,000	0	2,000	0	0.0%
Maintenance Terminal Building	525	445	1,000	1,000	306	500	(500)	-50.0%
Maintenance-Bronson House	11,507	(592)	7,400	7,400	1,292	4,000	(3,400)	-45.9%
Maintenance-Larimer Arts Cente	4,022	2,391	5,000	5,000	3,299	4,000	(1,000)	-20.0%
Maintenance-Putnam Co Hist Soc	217	0	2,600	2,600	828	1,500	(1,100)	-42.3%

Cultural Services

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Maintenance-St Johns River Cen	3,261	95	0	0	0	0	0	n/a
Maintenance-Tilghman House	378	335	1,000	1,000	31	500	(500)	-50.0%
Maintenance-Train Depot	9,693	8,236	5,200	5,200	88	4,000	(1,200)	-23.1%
Maintenance-Waterworks	2,100	0	4,000	4,000	230	3,000	(1,000)	-25.0%
Maintenance-Willard Cooper Bui	0	24,375	5,000	5,000	1,083	2,000	(3,000)	-60.0%
Operating-Bronson House	9,261	9,478	12,000	12,000	5,371	8,000	(4,000)	-33.3%
Operating-Larimer Arts Center	0	200	1,000	1,000	628	1,000	0	0.0%
Operating-Putnam Co Hist Socie	0	0	1,000	1,000	0	500	(500)	-50.0%
Operating-St Johns River Cente	10,704	7,574	0	0	4,917	0	0	n/a
Operating-Terminal Building	2,074	1,877	2,100	2,100	1,093	2,500	400	+19.0%
Operating-Waterworks	7,060	6,309	5,600	5,600	3,796	2,500	(3,100)	-55.4%
Pre-Employment Expense	0	55	0	0	0	400	400	n/a
Professional Services	635	918	2,300	2,300	837	1,000	(1,300)	-56.5%
Rentals and Leases	399	406	736	736	200	736	0	0.0%
Schooling Conferences	0	63	1,500	1,500	0	2,500	1,000	+66.7%
Special Event- Riverfront	2,562	28,708	35,000	35,000	5,254	25,000	(10,000)	-28.6%
Uniforms	90	0	200	200	0	200	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	0	0	20,000	20,000	8,550	15,000	(5,000)	-25.0%
Cultural Services Total	**134,590**	**156,080**	**205,467**	**212,692**	**104,863**	**221,363**	**15,896**	**+7.7%**

Jenkins Gymnasium

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Building Maintenance	23,944	11,084	35,000	35,000	25,659	25,000	(10,000)	-28.6%
Communication Services	413	3,097	618	618	5,133	8,100	7,482	+1210.7%
Electricity	15,078	20,075	20,800	20,800	12,286	20,800	0	0.0%
Equipment Maintenance	0	0	10,000	10,000	0	7,000	(3,000)	-30.0%
Grounds Maintenance	0	3,029	5,200	5,200	2,660	4,000	(1,200)	-23.1%
Janitorial Supplies	901	1,888	2,200	2,200	1,024	2,000	(200)	-9.1%

Jenkins Gymnasium

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Liability Insurance	8,627	11,724	14,758	14,758	10,154	14,758	0	0.0%
Operating Supplies	1,463	4,287	5,500	5,500	4,392	5,500	0	0.0%
Professional Services	12,638	7,833	10,000	10,000	497	1,000	(9,000)	-90.0%
Schooling, Conference, Etc	0	0	2,500	2,500	875	2,500	0	0.0%
Vehicle Maintenance	0	0	2,500	2,500	1,464	2,500	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	0	0	50,000	70,000	42,346	40,000	(10,000)	-20.0%
Jenkins Gymnasium Total	**63,064**	**63,017**	**159,076**	**179,076**	**106,490**	**133,158**	**(25,918)**	**-16.3%**

Price Martin Center

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Building Maintenance	4,045	3,213	10,000	10,000	978	5,000	(5,000)	-50.0%
Communications Services	1,059	1,039	1,400	1,400	503	0	(1,400)	-100.0%
Electricity	15,631	14,330	10,000	10,000	5,625	10,000	0	0.0%
Equipment Maintenance	1,607	1,497	3,300	3,300	522	4,000	700	+21.2%
Grounds Maintenance	0	0	1,500	1,500	0	2,500	1,000	+66.7%
Janitorial Supplies	500	0	600	600	0	1,000	400	+66.7%
Natural Gas	800	676	1,000	1,000	198	1,000	0	0.0%
Operating Supplies	435	0	0	0	0	500	500	n/a
Storm Cleanup	0	0	600	600	0	0	(600)	-100.0%
CAPITAL OUTLAY								
Capital Outlay	0	2,500	30,000	30,000	0	15,000	(15,000)	-50.0%
Price Martin Center Total	**24,077**	**23,255**	**58,400**	**58,400**	**7,826**	**39,000**	**(19,400)**	**-33.2%**

Recreation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	68,376	61,751	81,900	81,900	37,248	77,251	(4,649)	-5.7%
FICA Expense	9,367	8,593	16,756	16,756	5,731	5,230	(11,526)	-68.8%
Health and Life Insurance	46,476	44,325	40,521	40,521	25,170	23,958	(16,563)	-40.9%
Overtime	589	2,282	2,000	2,000	1,533	1,992	(8)	-0.4%
Prior-Year Adjustment (Obj 1210)	(2,331)	0	0	0	0	0	0	n/a

Recreation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Regular Salaries	63,534	55,131	135,135	135,135	42,037	0	(135,135)	-100.0%
Retirement Expense	36,262	34,144	60,454	60,454	22,041	21,321	(39,133)	-64.7%
OPERATING								
Building Maintenance	1,687	1,754	2,500	2,500	35	0	(2,500)	-100.0%
Chemicals & Fertilizer	0	0	1,000	1,000	0	1,000	0	0.0%
Communications Services	1,323	837	2,508	2,508	449	2,000	(508)	-20.3%
Credit Card Fees-Rec	250	280	250	250	159	250	0	0.0%
Electricity	888	0	2,000	2,000	0	0	(2,000)	-100.0%
Electricity-Booker Park	927	814	800	800	502	800	0	0.0%
Electricity-Forrester Field	334	370	400	400	245	400	0	0.0%
Electricity-Fred Green Park	1,523	1,428	1,400	1,400	847	1,400	0	0.0%
Electricity-Shaw Buck Recreati	306	285	400	400	214	400	0	0.0%
Equipment Maintenance	0	0	1,000	1,000	564	1,000	0	0.0%
Fees & Fines	217	276	300	300	99	300	0	0.0%
Gas and Lubricants	2,839	2,112	2,500	2,500	1,351	2,500	0	0.0%
Insurance Claims Reimbursable	8,420	0	0	0	0	0	0	n/a
Janitorial Supplies	580	447	800	800	0	1,500	700	+87.5%
Maintenance-Booker Park	13,165	12,134	13,860	13,860	6,556	8,000	(5,860)	-42.3%
Maintenance-Forrester Field	12,628	11,503	13,860	13,860	6,274	8,000	(5,860)	-42.3%
Maintenance-Fred Green Park	12,549	11,503	13,860	13,860	6,274	8,000	(5,860)	-42.3%
Maintenance-Shaw Buck Recreati	12,682	11,503	13,860	13,860	6,274	8,000	(5,860)	-42.3%
Natural Gas	353	0	2,000	2,000	0	2,000	0	0.0%
Office Supplies	77	0	520	520	0	500	(20)	-3.8%
Operating Supplies	3,328	5,719	5,000	5,000	2,121	5,000	0	0.0%
Pre-Employment Expense	360	157	400	400	137	400	0	0.0%
Printing and Binding	1,232	300	1,500	1,500	360	500	(1,000)	-66.7%
Professional Services	2,427	749	3,500	3,500	375	3,500	0	0.0%
Programs	10,885	2,648	20,000	20,000	4,309	30,000	10,000	+50.0%
Rentals and Leases	400	406	500	500	200	300	(200)	-40.0%
Schooling/Conferences	2,282	125	5,000	5,000	0	3,500	(1,500)	-30.0%
Uniforms	144	0	450	450	335	450	0	0.0%

Recreation	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Vehicle Maintenance	1,677	872	1,500	1,500	1,356	1,500	0	0.0%
CAPITAL OUTLAY								
Capital Improvement	4,875	0	50,000	50,000	9,903	15,000	(35,000)	-70.0%
Capital Outlay	0	0	25,000	25,000	0	0	(25,000)	-100.0%
CAPITAL / GRANTS								
Libra Philanthropies Foundatio	13,626	1,271	0	0	0	0	0	n/a
Recreation Total	**334,257**	**273,719**	**523,434**	**523,434**	**182,699**	**235,952**	**(287,482)**	**-54.9%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund — 2.5 filled · 1.0 vacant · 3.5 authorized

Cultural Services

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Recreation Technician	James, Courtney Quartes	41,496	35,072	76,568	1.0	Filled
Recreation Technician	Rodriguez, Liliana J	32,219	1,787	34,006	0.5	Filled
Culture Arts Coordinator	TBD	25,029	1,915	26,944	1.0	Vacant
Cultural Services subtotal		**98,744**	**38,774**	**137,518**	**2.5**	

Recreation

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Community Affairs Director	Cutwright, Eddie B	77,251	50,509	127,760	1.0	Filled
Recreation subtotal		**77,251**	**50,509**	**127,760**	**1.0**	
Community Affairs total authorized positions		**175,995**	**89,283**	**265,278**	**3.5**	

CRA

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Nicole Auth	CRA	CRA / TIF	1.0 · 1.0 filled / 0.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
CRA / TIF	Expenditure request, all divisions	2,792,765
Total Expenditure		**2,792,765**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CRA / TIF	819,421	931,104	2,814,774	2,814,774	1,060,714	2,814,774	0	0.0%
Total Revenue	**819,421**	**931,104**	**2,814,774**	**2,814,774**	**1,060,714**	**2,814,774**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Fund Balance / Other	0	0	1,699,693	1,699,693	0	1,699,693	0	0.0%
Taxes	819,421	931,104	1,115,081	1,115,081	1,060,714	1,115,081	0	0.0%
Total Revenue	**819,421**	**931,104**	**2,814,774**	**2,814,774**	**1,060,714**	**2,814,774**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	0	53,657	107,627	107,627	22,476	85,616	(22,011)	-20.5%
Operating	44,882	38,026	191,034	191,032	17,720	191,034	0	0.0%
Capital Outlay	160,639	82,399	1,035,241	1,035,241	293,998	1,035,241	0	0.0%

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Transfers / Reserves	42,594	152,025	1,480,874	1,480,874	765,742	1,480,874	0	0.0%
Total - CRA	**248,115**	**326,107**	**2,814,776**	**2,814,774**	**1,099,936**	**2,792,765**	**(22,011)**	**-0.8%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CRA / TIF	248,115	326,107	2,814,776	2,814,774	1,099,936	2,792,765	(22,011)	-0.8%
CRA Total	**248,115**	**326,107**	**2,814,776**	**2,814,774**	**1,099,936**	**2,792,765**	**(22,011)**	**-0.8%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

CRA / TIF

CRA / TIF · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
FUND BALANCE / OTHER								
Downtown Redevelopment Forward	0	0	1,125,121	1,125,121	0	1,125,121	0	0.0%
North Historic Balance Forward	0	0	129,372	129,372	0	129,372	0	0.0%
South Historic Balance Forward	0	0	445,200	445,200	0	445,200	0	0.0%
TAXES								
Downtown Redev City Share	240,835	276,764	323,447	323,447	321,763	323,447	0	0.0%
Downtown Redev County Share	332,808	377,908	477,105	477,105	439,498	477,105	0	0.0%
North Historic City Share	26,156	27,262	31,223	31,223	31,197	31,223	0	0.0%
North Historic County Share	36,145	37,673	46,056	46,056	42,612	46,056	0	0.0%
South Historic City Share	77,030	89,027	95,856	95,856	95,373	95,856	0	0.0%
South Historic County Share	106,447	122,470	141,394	141,394	130,271	141,394	0	0.0%
CRA / TIF Total	**819,421**	**931,104**	**2,814,774**	**2,814,774**	**1,060,714**	**2,814,774**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

CRA / TIF

Downtown

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Exec Salaries Tifdt	0	24,728	49,000	49,000	11,544	44,915	(4,085)	-8.3%
Exec Salaries Tifnorth	0	2,294	4,900	4,900	1,368	4,491	(409)	-8.3%
Exec Salaries Tifsouth	0	6,470	16,100	16,100	3,454	14,758	(1,342)	-8.3%
FICA Tax Exp TIF Dt	0	1,670	3,749	3,749	881	2,350	(1,399)	-37.3%
FICA Tax Exp Tifnorth	0	156	375	375	104	235	(140)	-37.3%
FICA Tax Exp Tifsouth	0	442	1,232	1,232	264	772	(460)	-37.3%
Health and Life Insur TIF Dt	0	5,747	9,065	9,065	403	3,769	(5,296)	-58.4%
Health and Life Insur Tifsouth	0	1,370	2,979	2,979	119	1,239	(1,740)	-58.4%
Health Life Insura Tifnorth	0	498	907	907	39	377	(530)	-58.4%
Retirement Exp TIF Dt	0	7,592	13,524	13,524	3,034	8,897	(4,627)	-34.2%
Retirement Exp Tifnorth	0	704	1,352	1,352	330	889	(463)	-34.2%
Retirement Exp Tifsouth	0	1,986	4,444	4,444	936	2,924	(1,520)	-34.2%
OPERATING								
Audit Expense	11,213	8,927	11,900	11,900	1,848	11,900	0	0.0%
DEO Annual Dues	130	148	200	200	105	200	0	0.0%
Downtown-School,Conf,Travel	0	0	3,500	3,500	0	3,500	0	0.0%
Fines & Fees	0	0	0	0	14	0	0	n/a
Fra Annual Dues, Training & Co	841	611	1,500	1,500	356	1,500	0	0.0%
Maintenance Contract	5,400	4,500	20,000	20,000	7,675	20,000	0	0.0%
Misc Expenses	0	9	1,500	1,500	0	1,500	0	0.0%
Professional Services	10,304	980	110,000	110,000	2,875	110,000	0	0.0%
Small Business Development Cen	12,000	18,750	15,000	15,000	3,750	15,000	0	0.0%
CAPITAL OUTLAY								
Building Improvement Grant	5,376	45,397	135,000	135,000	57,388	135,000	0	0.0%
Capital Outlay	0	0	5,000	1,517	0	5,000	0	0.0%
Downtown Christmas Lights	23,713	29,134	30,000	33,483	33,483	30,000	0	0.0%
Economic Development	0	0	15,000	15,000	0	15,000	0	0.0%
Landscaping	2,857	0	25,000	25,000	0	25,000	0	0.0%
Larimer Renovations	0	0	150,000	150,000	0	150,000	0	0.0%

Downtown

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Property Aquisition	14,385	0	0	0	0	0	0	n/a
Public Art	4,389	968	25,000	40,000	0	25,000	0	0.0%
Recruitment Project	25,000	0	0	0	0	0	0	n/a
Site Amenities	19,330	6,900	10,000	10,000	0	10,000	0	0.0%
Special Events Grants	0	0	15,000	0	0	15,000	0	0.0%
Wayfinding	0	0	15,000	15,000	0	15,000	0	0.0%
TRANSFERS / RESERVES								
Reimbursement General-Admin Exp	28,112	70,349	96,529	96,529	48,264	96,529	0	0.0%
Reimbursement-Contr Code Enfr	0	5,833	25,276	25,276	15,552	25,276	0	0.0%
Reimbursement-Contr Police Ser	0	29,595	128,246	128,246	78,920	128,246	0	0.0%
Transfer to Better Place - Str	0	29	911,684	911,684	455,844	911,684	0	0.0%
Transfer to Utility Fund-Potab	0	(2)	100,000	100,000	49,998	100,000	0	0.0%
Downtown Total	**163,050**	**275,785**	**1,957,962**	**1,957,962**	**778,548**	**1,935,951**	**(22,011)**	**-1.1%**

North Historic

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Audit Expense	1,263	1,011	1,360	1,360	209	1,360	0	0.0%
DEO Annual Dues	16	16	24	22	12	24	0	0.0%
Fines & Fees	0	0	0	0	14	0	0	n/a
Fra Annual Dues, Training	27	61	500	500	35	500	0	0.0%
Misc Expenses	0	0	250	250	0	250	0	0.0%
Professional Services	0	0	4,300	4,300	0	4,300	0	0.0%
CAPITAL OUTLAY								
Building Improvement Grant	120	0	40,000	40,000	0	40,000	0	0.0%
Code Compliance	0	0	30,000	30,000	0	30,000	0	0.0%
General Capital Improvements	38,197	0	16,005	16,005	0	16,005	0	0.0%
TRANSFERS / RESERVES								
Reimbursement General-Admin Exp	5,981	7,052	10,359	10,359	5,178	10,359	0	0.0%
Reimbursement-Contr Code Enfr	0	667	2,889	2,889	1,779	2,889	0	0.0%

North Historic	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Reimbursement-Contr Police Ser	0	3,382	14,657	14,657	9,017	14,657	0	0.0%
Transfer to Better Place	0	0	78,774	78,774	39,390	78,774	0	0.0%
North Historic Total	**45,604**	**12,189**	**199,118**	**199,116**	**55,634**	**199,118**	**0**	**0.0%**

South Historic	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Audit Expense	3,474	2,779	3,740	3,740	576	3,740	0	0.0%
DEO Annual Dues	30	36	110	110	58	110	0	0.0%
Fines & Fees	0	0	0	0	14	0	0	n/a
Fra Annual Dues, Training	184	198	1,500	1,500	104	1,500	0	0.0%
Misc Expenses	0	0	650	650	75	650	0	0.0%
Professional Services	0	0	15,000	15,000	0	15,000	0	0.0%
CAPITAL OUTLAY								
324 River St Repairs Tilghman	0	0	300,000	300,000	176,369	300,000	0	0.0%
Building Improvement Grant	79	0	60,000	60,000	0	60,000	0	0.0%
Capital Outlay	0	0	50,615	40,615	0	50,615	0	0.0%
Code Compliance	0	0	70,000	70,000	0	70,000	0	0.0%
Land Purchase	27,193	0	0	0	0	0	0	n/a
Landscaping	0	0	10,000	20,000	16,450	10,000	0	0.0%
Signage	0	0	10,000	10,000	0	10,000	0	0.0%
Site Amenities	0	0	3,000	3,000	0	3,000	0	0.0%
Transfer to Better Street	0	0	20,621	20,621	10,308	20,621	0	0.0%
TRANSFERS / RESERVES								
Reimbursement General	8,501	23,986	34,210	34,210	17,106	34,210	0	0.0%
Reimbursement-Contr Code Enfr	0	1,833	7,944	7,944	4,889	7,944	0	0.0%
Reimbursement-Contr Police Ser	0	9,301	40,306	40,306	24,805	40,306	0	0.0%
Transfer to Utility- South Pot	0	0	30,000	30,000	15,000	30,000	0	0.0%
South Historic Total	**39,461**	**38,133**	**657,696**	**657,696**	**265,754**	**657,696**	**0**	**0.0%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

CRA / TIF

1.0 filled · 0.0 vacant · 1.0 authorized

CRA

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
CRA Coordinator	Auth, Nicole M	64,164	21,452	85,616	1.0	Filled
CRA subtotal		**64,164**	**21,452**	**85,616**	**1.0**	
CRA total authorized positions		**64,164**	**21,452**	**85,616**	**1.0**	

Finance

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Chantel Pierre	Finance	General	6.0 · 6.0 filled / 0.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	733,538
Total Expenditure		**733,538**

Section B · Budget Summary

Revenue

No department revenue. This area is General Fund supported.

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	579,102	460,589	586,435	586,435	333,187	653,946	67,511	+11.5%
Operating	40,524	33,339	96,333	96,333	19,957	69,592	(26,741)	-27.8%
Capital Outlay	0	0	5,000	5,000	0	10,000	5,000	+100.0%
Total - Finance	**619,626**	**493,928**	**687,768**	**687,768**	**353,144**	**733,538**	**45,770**	**+6.7%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	619,626	493,928	687,768	687,768	353,144	733,538	45,770	+6.7%
Finance Total	**619,626**	**493,928**	**687,768**	**687,768**	**353,144**	**733,538**	**45,770**	**+6.7%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Finance

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	123,416	88,312	121,758	121,758	58,646	121,758	0	0.0%
FICA Tax Expense	29,760	23,181	29,179	29,179	17,081	33,324	4,145	+14.2%
Health and Life Insurance	31,186	30,894	70,563	70,563	22,960	54,525	(16,038)	-22.7%
Overtime	4,040	8,520	7,000	7,000	2,967	6,972	(28)	-0.4%
Prior-Year Adjustment (Obj 1210)	(5,835)	0	0	0	0	0	0	n/a
Regular Salaries	273,322	215,753	252,663	252,663	168,794	312,458	59,795	+23.7%
Retirement Expense	123,213	93,929	105,272	105,272	62,739	124,909	19,637	+18.7%
OPERATING								
Accounting and Auditing	24,051	16,724	43,709	43,709	1,725	23,793	(19,916)	-45.6%
Communications Services	552	410	655	655	225	655	0	0.0%
Fines & Fees	136	3,932	5,000	5,000	7,587	5,000	0	0.0%
Memberships,Subscriptions,Dues	310	250	500	500	292	500	0	0.0%
Office Supplies	810	1,065	1,900	1,900	1,466	1,900	0	0.0%
Operating Supplies	2,578	1,626	1,900	1,900	372	1,900	0	0.0%
Postage and Freight	2,168	1,819	825	825	1,584	1,000	175	+21.2%
Pre-Employment Expense	200	657	300	300	307	300	0	0.0%
Printing and Binding	1,284	2,074	1,500	1,500	1,405	4,500	3,000	+200.0%
Professional Services	3,833	298	30,000	30,000	360	20,000	(10,000)	-33.3%
Rentals and Leases	853	1,121	1,800	1,800	1,277	1,800	0	0.0%
Schooling, Conference, Etc	3,749	3,363	7,644	7,644	3,357	7,644	0	0.0%
Uniforms	0	0	600	600	0	600	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	0	0	5,000	5,000	0	10,000	5,000	+100.0%
Finance Total	**619,626**	**493,928**	**687,768**	**687,768**	**353,144**	**733,538**	**45,770**	**+6.7%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund

6.0 filled · 0.0 vacant · 6.0 authorized

Finance

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Finance Director	Pierre, Chantel	121,758	50,025	171,783	1.0	Filled
Financial Services Supervisor	Thompson, Jennifer	78,354	44,528	122,882	1.0	Filled
Finance Grants Accountant	Baughman, Peggy S	60,882	34,941	95,823	1.0	Filled
Finance Specialist II	Porath, Sarah	60,882	28,837	89,719	1.0	Filled
Procurement Specialist	Campbell, Lenora F	56,243	27,540	83,783	1.0	Filled
Finance Specialist I	Ramirez, Sherri L	56,098	26,889	82,987	1.0	Filled
Finance subtotal		**434,217**	**212,760**	**646,977**	**6.0**	
Finance total authorized positions		**434,217**	**212,760**	**646,977**	**6.0**	

Fire

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Christopher Taylor	Fire	General	27.0 · 26.0 filled / 1.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	4,454,561
Total Expenditure		**4,454,561**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	1,964,980	2,128,446	3,036,827	3,041,826	1,937,024	3,036,827	0	0.0%
Total Revenue	**1,964,980**	**2,128,446**	**3,036,827**	**3,041,826**	**1,937,024**	**3,036,827**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Licenses, Permits & Fees	1,934,194	2,125,436	2,465,435	2,465,435	1,931,736	2,465,435	0	0.0%
Miscellaneous	30,786	3,010	571,392	576,391	5,288	571,392	0	0.0%
Total Revenue	**1,964,980**	**2,128,446**	**3,036,827**	**3,041,826**	**1,937,024**	**3,036,827**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	2,640,222	2,614,332	4,034,351	4,034,351	1,714,316	3,331,169	(703,182)	-17.4%
Operating	511,721	430,884	554,652	589,652	268,329	557,592	2,940	+0.5%
Capital Outlay	24,688	333,013	228,000	1,661,196	141,909	314,000	86,000	+37.7%

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Capital / Grants	15,512	4,768	0	0	0	0	0	n/a
Debt Service	3,768	0	251,800	205,275	205,273	251,800	0	0.0%
Total - Fire	**3,195,911**	**3,382,997**	**5,068,803**	**6,490,474**	**2,329,827**	**4,454,561**	**(614,242)**	**-12.1%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	3,195,911	3,382,997	5,068,803	6,490,474	2,329,827	4,454,561	(614,242)	-12.1%
Fire Total	**3,195,911**	**3,382,997**	**5,068,803**	**6,490,474**	**2,329,827**	**4,454,561**	**(614,242)**	**-12.1%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

General Fund

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
LICENSES, PERMITS & FEES								
Fire Assessment Fees	1,906,364	2,106,973	2,292,138	2,292,138	1,926,005	2,292,138	0	0.0%
Impact Fees-Fire	27,830	18,463	173,297	173,297	5,731	173,297	0	0.0%
MISCELLANEOUS								
Contribution - Antique Fire Tr	224	0	0	0	38	0	0	n/a
Contribution - Fire Public Edu	5,250	3,010	536	535	250	536	0	0.0%
Contribution - Fireworks	9,800	0	5,356	5,356	0	5,356	0	0.0%
Fire Decontamination Grant	15,512	0	565,500	565,500	0	565,500	0	0.0%
Fire Grant Global - Ipads	0	0	0	5,000	5,000	0	0	n/a
General Total	**1,964,980**	**2,128,446**	**3,036,827**	**3,041,826**	**1,937,024**	**3,036,827**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Fire

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								

Fire

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Clerical Retirement	20,009	17,032	22,604	22,604	10,659	22,456	(148)	-0.7%
Clerical Salaries	39,129	55,141	81,900	81,900	38,836	81,364	(536)	-0.7%
Executive Salaries	203,848	186,156	226,863	226,863	113,636	226,866	3	+0.0%
FICA Tax Expense	126,563	122,091	195,167	195,167	79,902	169,447	(25,720)	-13.2%
Fire Pension	513,219	508,201	757,303	757,303	348,042	737,331	(19,972)	-2.6%
Health and Life Insurance	285,722	307,890	508,078	508,078	175,392	350,010	(158,068)	-31.1%
Other Salaries & Wages	25,956	480	0	0	0	0	0	n/a
Overtime	176,299	130,209	150,000	150,000	49,376	149,394	(606)	-0.4%
Prior-Year Adjustment (Obj 1210)	(29,957)	0	0	0	0	0	0	n/a
Regular Salaries	1,279,434	1,287,132	2,092,436	2,092,436	898,473	1,594,301	(498,135)	-23.8%
OPERATING								
Building Maintenance	26,316	22,559	30,000	30,000	23,279	30,000	0	0.0%
Communication Services	13,085	10,603	15,000	15,000	6,485	15,000	0	0.0%
Contractual Services	2,350	14,660	9,500	16,500	15,650	15,000	5,500	+57.9%
Credit Card Fees	0	0	100	100	0	100	0	0.0%
Electricity	16,797	13,940	15,000	15,000	7,433	18,000	3,000	+20.0%
Equipment Maintenance	17,087	18,922	15,000	18,229	15,378	15,000	0	0.0%
Fines & Fees	345	564	300	300	518	300	0	0.0%
Fire Code Enforcement	7,582	5,911	8,000	13,000	583	8,000	0	0.0%
Fire Pub Ed Expense	2,416	2,280	1,500	1,500	1,395	1,500	0	0.0%
Gas and Lubricants	36,899	28,765	42,000	42,000	14,903	40,000	(2,000)	-4.8%
Hazardous Materials	0	0	10,000	28,000	7,638	5,000	(5,000)	-50.0%
Insurance Claims Reimbursable	120,677	93,958	100,000	100,000	0	100,000	0	0.0%
Janitorial Supplies	3,683	2,761	5,000	5,000	0	4,000	(1,000)	-20.0%
Liability Insurance	0	2,731	8,892	8,892	8,826	8,892	0	0.0%
Memberships, Subscriptions, Dues	2,319	2,771	3,000	3,000	792	3,000	0	0.0%
Natural Gas	1,519	2,193	2,800	2,800	2,173	2,800	0	0.0%
Office Supplies	1,538	2,981	2,000	2,000	934	2,000	0	0.0%
Operating Supplies	24,965	31,780	31,000	27,771	22,614	28,000	(3,000)	-9.7%
Postage and Freight	118	160	500	500	0	500	0	0.0%
Pre-Employment Expense	6,359	601	10,000	10,000	1,898	12,000	2,000	+20.0%

Fire	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Printing and Binding	865	936	500	500	524	500	0	0.0%
Professional Services	27,391	2,126	30,000	30,000	150	30,000	0	0.0%
Public Safety Scholarship Fire	7,339	4,084	14,560	14,560	0	3,000	(11,560)	-79.4%
Radio Maintenance	1,904	2,156	2,000	2,000	136	2,000	0	0.0%
Rentals and Leases	1,102	2,056	2,500	2,500	1,189	2,500	0	0.0%
Scba Maintenance	0	0	5,000	5,000	123	5,000	0	0.0%
Schooling, Conference, Etc	21,161	23,279	30,000	30,000	22,451	30,000	0	0.0%
Small Tools	9,482	8,069	10,000	10,000	4,201	10,000	0	0.0%
Storm Cleanup/Repair	567	653	500	500	0	500	0	0.0%
Uniforms	62,721	51,440	60,000	65,000	36,169	60,000	0	0.0%
Usar	0	0	10,000	10,000	6,145	10,000	0	0.0%
Vehicle Maintenance	95,134	77,945	80,000	80,000	66,742	95,000	15,000	+18.8%
CAPITAL OUTLAY								
Capital Outlay	0	271,863	228,000	1,661,196	141,909	228,000	0	0.0%
City Match Dem HMGP 4486-106-R	0	9,382	0	0	0	0	0	n/a
City Match Fire - Decontamination	5,171	0	0	0	0	0	0	n/a
Fire Capital Replacement	19,517	0	0	0	0	0	0	n/a
Vehicle Purchase	0	51,768	0	0	0	86,000	86,000	n/a
CAPITAL / GRANTS								
Federal Dem HMGP 4486-106-R Wind R	0	4,768	0	0	0	0	0	n/a
Fire Grant - Decontamination	15,512	0	0	0	0	0	0	n/a
DEBT SERVICE								
Interest-2016 Usbancorp Lease	34	0	0	0	0	0	0	n/a
Interest-Fire Ladder Truck Loa	0	0	70,641	26,412	26,411	70,641	0	0.0%
Principal-2016 Usbancorp Lease	3,734	0	0	0	0	0	0	n/a
Principal-Fire Ladder Truck Lo	0	0	181,159	178,863	178,862	181,159	0	0.0%
Fire Total	**3,195,911**	**3,382,997**	**5,068,803**	**6,490,474**	**2,329,827**	**4,454,561**	**(614,242)**	**-12.1%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund

25.0 filled · 1.0 vacant · 26.0 authorized

General · Fire

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Fire Chief	Taylor, Christopher T	115,482	69,492	184,974	1.0	Filled
Fire Assistant Chief	Branford, Chad A	111,384	69,216	180,600	1.0	Filled
Fire Captain	Smith, Philip S	104,453	75,999	180,452	1.0	Filled
Fire Captain	Reed, Kenneth F	99,543	66,350	165,893	1.0	Filled
Fire Lieutenant	Zimmer, David T	85,409	78,997	164,406	1.0	Filled
Fire Captain	Sugden, Kenneth J	97,756	65,561	163,317	1.0	Filled
Fire Lieutenant	Denmark, Darren W	87,214	74,758	161,972	1.0	Filled
Fire Lieutenant	Mohr, Robert W	83,487	61,807	145,294	1.0	Filled
Fire Engineer	Pope, Matthew P	72,363	56,711	129,074	1.0	Filled
Fire Engineer	Foley, John	73,441	54,605	128,046	1.0	Filled
Fire Engineer	Wilson, Marcus D	67,092	51,572	118,664	1.0	Filled
Fire Engineer	Willsey, Zane	67,092	50,497	117,589	1.0	Filled
Fire Engineer	House, Matthew J	67,092	44,324	111,416	1.0	Filled
Firefighter	Stevens, Benjamin M	58,269	47,187	105,456	1.0	Filled
Firefighter	Futch, Lauren E	61,996	43,364	105,360	1.0	Filled
Firefighter	Curran, David J	61,210	42,520	103,730	1.0	Filled
Firefighter	Nguyen, Anthony	61,996	41,603	103,599	1.0	Filled
Fire Engineer	Bradley, Jared F	67,092	27,854	94,946	1.0	Filled
Firefighter	Bondra, Kyle	54,076	37,211	91,287	1.0	Filled
Firefighter	Taylor, Joseph L	59,929	25,162	85,091	1.0	Filled
Firefighter	Dillard, Logan	54,076	29,845	83,921	1.0	Filled
Administrative Assistant II	Jones, Rebecca Lynn	43,134	38,034	81,168	1.0	Filled
Firefighter	Nannini, Joshua	54,076	22,724	76,800	1.0	Filled
Firefighter	Hurst, Evan	49,824	21,096	70,920	1.0	Filled
Administrative Assistant I	Pennington, Jennifer Jo	38,230	30,338	68,568	1.0	Filled
Firefighter	TBD	49,824	21,096	70,920	1.0	Vacant
Fire subtotal		**1,845,540**	**1,247,923**	**3,093,463**	**26.0**	

Sanitation Fund

1.0 filled · 0.0 vacant · 1.0 authorized

Sanitation · Fire

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Firefighter	Williams, Logan Reed	56,988	31,319	88,307	1.0	Filled
Fire subtotal		**56,988**	**31,319**	**88,307**	**1.0**	
Fire total authorized positions		**1,902,528**	**1,279,242**	**3,181,770**	**27.0**	

General Revenue

FY2027 Budget Detail

Section A · Citywide Appropriations

ADMINISTERED BY	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
City Manager's Office	General Revenue	Citywide Revenue	0.0 · 0.0 filled / 0.0 vacant

Basis: the General Fund citywide revenue (property tax, state shared revenue, franchise/utility/communications taxes, interest, transfers in, fund balance). Its FY27 column is the budget model July 23 estimate; it has no director and no July 14 department request.

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	12,623,505	12,285,130	21,766,985	23,153,659	8,337,955	21,766,985	0	0.0%
Total Revenue	**12,623,505**	**12,285,130**	**21,766,985**	**23,153,659**	**8,337,955**	**21,766,985**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Fund Balance / Other	0	0	5,576,765	5,576,765	0	5,576,765	0	0.0%
Intergovernmental	1,152,949	1,378,315	1,790,347	1,790,347	566,448	1,790,347	0	0.0%
Licenses, Permits & Fees	1,336,103	1,121,455	1,443,049	1,443,049	753,228	1,443,049	0	0.0%
Miscellaneous	1,461,435	994,907	984,944	984,947	322,444	984,944	0	0.0%
Other Sources / Transfers	2,340,469	2,531,451	4,828,035	6,214,706	1,960,440	4,828,035	0	0.0%
Taxes	6,332,549	6,259,002	7,143,845	7,143,845	4,735,395	7,143,845	0	0.0%
Total Revenue	**12,623,505**	**12,285,130**	**21,766,985**	**23,153,659**	**8,337,955**	**21,766,985**	**0**	**0.0%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

General Fund

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
FUND BALANCE / OTHER								
Evidence Fund Balance Forward	0	0	7,282	7,282	0	7,282	0	0.0%
Fire Capital Replacement Balan	0	0	110,000	110,000	0	110,000	0	0.0%
Fire Public Education Balance	0	0	24,937	24,937	0	24,937	0	0.0%
Hand Gun Classes Balance Forwa	0	0	7,637	7,637	0	7,637	0	0.0%
I&e Evidence Balance Forward	0	0	7,523	7,523	0	7,523	0	0.0%
Insurance Contingency Balance	0	0	624,444	624,444	0	624,444	0	0.0%
Landscaping Code Fee Balance F	0	0	61,663	61,663	0	61,663	0	0.0%
Lot Demolition/Cleanup Balance	0	0	22,075	22,075	0	22,075	0	0.0%
Operating Cash Balance Forward	0	0	4,480,772	4,480,772	0	4,480,772	0	0.0%
Parks Bank -Donations	0	0	284	284	0	284	0	0.0%
Red Light Camera Balance Forwa	0	0	49,988	49,988	0	49,988	0	0.0%
Special Cemetery Balance Forwa	0	0	118,889	118,889	0	118,889	0	0.0%
Special Police Balance Forward	0	0	61,271	61,271	0	61,271	0	0.0%
INTERGOVERNMENTAL								
2023 JAG C 8C107 Laptop Comput	0	20,597	22,740	22,740	0	22,740	0	0.0%
Alcoholic Beverage Tax	12,245	18,900	14,997	14,997	17,145	14,997	0	0.0%
Cops Grant 2014-2015	0	66,145	162,187	162,187	0	162,187	0	0.0%
DEO Community Planning Tech As	0	0	75,000	75,000	0	75,000	0	0.0%
DEO Strategic Revitalization G	0	40,000	0	0	0	0	0	n/a
FDOT Ped Pier Memorial Bridge	0	970	6,000	6,000	0	6,000	0	0.0%
Fed Dem HMGP 4486-106-R Wind R	0	0	287,656	287,656	0	287,656	0	0.0%

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Firefighters Supplemental Comp	3,780	2,570	4,285	4,285	3,912	4,285	0	0.0%
Fuel Tax Rebate Qtrly	0	24,097	16,881	16,881	4,369	16,881	0	0.0%
Mobile Home License Tax	4,974	4,418	5,356	5,356	3,397	5,356	0	0.0%
Payments in Lieu of Tax (Pha)	855	58,681	30,000	30,000	5,000	30,000	0	0.0%
Safe Grant	19,455	110,133	70,000	70,000	2,338	70,000	0	0.0%
Sales Tax 1/2 Cent Revenue (95	579,008	546,659	594,140	594,140	285,893	594,140	0	0.0%
State Revenue Sharing	505,669	452,616	501,105	501,105	232,738	501,105	0	0.0%
VOCA Grant V13045	26,963	32,529	0	0	11,656	0	0	n/a
LICENSES, PERMITS & FEES								
Franchise Fee - Gas Authority	230,724	189,743	267,800	267,800	115,089	267,800	0	0.0%
Franchise Fees Electric	912,146	909,161	964,080	964,080	569,896	964,080	0	0.0%
Impact Fees-Transportation	193,233	22,551	211,169	211,169	68,243	211,169	0	0.0%
MISCELLANEOUS								
Amtrak Rent	1,870	1,870	2,142	2,142	1,020	2,142	0	0.0%
Contribution - Special Events	1,500	0	536	536	0	536	0	0.0%
Contributions - Sp Event Jones	1,950	0	2,062	2,062	0	2,062	0	0.0%
E-Payables Revenue Share	2,037	2,074	1,607	1,610	669	1,607	0	0.0%
FDOT Island Right of Way Maint	64,569	62,564	55,333	55,333	26,000	55,333	0	0.0%
FDOT Lighting Maintenance	132,724	0	42,911	42,911	0	42,911	0	0.0%
FDOT Traffic Signal Maintenanc	144,475	0	78,529	78,529	0	78,529	0	0.0%
FEMA Reimbursement	18,276	65,651	40,000	40,000	14,662	40,000	0	0.0%
Insurance Claims - General	324,252	214,584	0	0	20,779	0	0	n/a
Interest Earnings	613,078	496,112	595,334	595,334	172,559	595,334	0	0.0%
Interest from Gas Authority	14,517	22,692	31,291	31,291	5,360	31,291	0	0.0%
Interest-Money Market	16,890	25,204	33,020	33,020	17,728	33,020	0	0.0%
Land Rent/Lease	6,000	4,000	6,000	6,000	0	6,000	0	0.0%
Libra Philanthropies Foundatio	13,626	0	0	0	0	0	0	n/a
Misc Rents	4,175	8,350	37,615	37,615	12,300	37,615	0	0.0%
Misc Revenue	66,815	68,076	37,492	37,492	13,310	37,492	0	0.0%

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Opiod Settlement Trust Fund Re	0	13,838	0	0	13,477	0	0	n/a
PBM Profit Share- Concession S	0	32	50	50	0	50	0	0.0%
PBM Profit Share- Dock Rentals	0	205	280	280	202	280	0	0.0%
PBM Profit Share- PBM Owned IT	0	37	30	30	387	30	0	0.0%
PBM Profit Share- SHIP Store S	0	4,322	5,356	5,356	2,352	5,356	0	0.0%
PBM Profit Share- Water Taxi N	0	0	0	0	579	0	0	n/a
Refunds & Reimbursements	4,147	296	5,356	5,356	676	5,356	0	0.0%
Rental of Riverfront Park Ops	0	5,000	0	0	3,000	0	0	n/a
Surplus Equipment-General	17,400	0	0	0	0	0	0	n/a
Surplus Hammock Hall 429 Kirby	7,532	0	0	0	0	0	0	n/a
Wellness Grant - Fl Blue	5,602	0	10,000	10,000	17,384	10,000	0	0.0%
OTHER SOURCES / TRANSFERS								
Admin Exp Reimb-Airport Grants	164,918	162,496	217,037	217,037	108,516	217,037	0	0.0%
Contrib from Golf	215	175	189	189	96	189	0	0.0%
Contrib from Sanitation	179,976	194,768	207,320	207,320	103,662	207,320	0	0.0%
Contrib from Tax Increment	42,594	101,387	141,098	141,098	70,548	141,098	0	0.0%
Contrib from Utilities	1,240,186	1,359,111	1,384,506	1,384,506	692,256	1,384,506	0	0.0%
Loan Proceeds	0	0	1,000,000	2,386,671	0	1,000,000	0	0.0%
Reimbursement from Tax Increme	0	50,612	219,318	219,318	134,968	219,318	0	0.0%
Transfer from Better Place	3,358	33,540	175,000	618,567	309,282	175,000	0	0.0%
Transfer from Sanitation Fund-	156,718	146,768	165,000	165,000	82,500	165,000	0	0.0%
Transfer from Utility Fund-Fra	506,217	482,594	700,000	700,000	349,998	700,000	0	0.0%
Transfer from Utility-Streets	0	0	618,567	175,000	87,498	618,567	0	0.0%
Transfer Profit Sharing from G	46,287	0	0	0	21,116	0	0	n/a
TAXES								
2010 Local Gas Tax	223,642	287,230	229,780	229,780	109,441	229,780	0	0.0%
Current Ad Valorem Taxes	3,862,638	4,035,718	4,615,232	4,615,232	3,433,148	4,615,232	0	0.0%

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Delinquent Ad Valorem Taxes	15,229	14,955	12,854	12,854	11,069	12,854	0	0.0%
Local Option Gas Tax	330,269	216,295	335,723	335,723	163,455	335,723	0	0.0%
Occupational Business Tax	37,928	46,748	48,321	48,321	21,985	48,321	0	0.0%
Tele Communication Service Tax	379,475	360,001	400,852	400,852	196,410	400,852	0	0.0%
Utility Tax Electric	1,062,784	969,575	1,087,202	1,087,202	580,343	1,087,202	0	0.0%
Utility Tax Gas	109,640	85,688	112,725	112,725	47,275	112,725	0	0.0%
Utility Tax Propane	3,040	34,911	1,030	1,030	39,458	1,030	0	0.0%
Utility Tax Water	307,904	207,881	300,126	300,126	132,811	300,126	0	0.0%
General Total	**12,623,505**	**12,285,130**	**21,766,985**	**23,153,659**	**8,337,955**	**21,766,985**	**0**	**0.0%**

Human Resources

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Jason White	Human Resources	General	3.0 · 3.0 filled / 0.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	404,059
Total Expenditure		**404,059**

Section B · Budget Summary

Revenue

No department revenue. This area is General Fund supported.

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	166,185	161,290	362,994	362,994	97,800	335,801	(27,193)	-7.5%
Operating	36,051	47,386	61,729	97,228	25,181	68,258	6,529	+10.6%
Capital Outlay	0	0	8,500	0	0	0	(8,500)	-100.0%
Total - Human Resources	**202,236**	**208,676**	**433,223**	**460,222**	**122,981**	**404,059**	**(29,164)**	**-6.7%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	202,236	208,676	433,223	460,222	122,981	404,059	(29,164)	-6.7%
Human Resources Total	**202,236**	**208,676**	**433,223**	**460,222**	**122,981**	**404,059**	**(29,164)**	**-6.7%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Human Resources

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	67,417	67,955	105,000	105,000	40,773	182,374	77,374	+73.7%
FICA Tax Expense	8,214	7,927	18,061	18,061	4,987	17,819	(242)	-1.3%
Health and Life Insurance	14,186	13,456	43,677	43,677	7,214	15,005	(28,672)	-65.6%
Overtime	1,006	507	600	600	0	598	(2)	-0.3%
Prior-Year Adjustment (Obj 1210)	(1,689)	0	0	0	0	0	0	n/a
Retirement Expense	34,187	32,796	65,162	65,162	18,468	65,405	243	+0.4%
Salary	42,864	38,649	130,494	130,494	26,358	54,600	(75,894)	-58.2%
OPERATING								
Advertising	7,603	8,291	8,500	8,500	642	5,500	(3,000)	-35.3%
Communications Services	1,095	855	563	563	550	1,000	437	+77.6%
Employee Recognition Supplies	425	376	572	572	91	600	28	+4.9%
Fees & Fines	282	373	420	420	17	450	30	+7.1%
Memberships,Subscriptions,Dues	599	364	572	572	0	279	(293)	-51.2%
Natural Gas	141	0	0	0	0	0	0	n/a
Office Supplies	363	867	1,144	1,144	0	500	(644)	-56.3%
Operating Supplies	5,347	3,596	4,576	4,576	549	1,200	(3,376)	-73.8%
Postage and Freight	102	201	229	228	112	229	0	0.0%
Pre-Employment Expense	0	309	300	300	0	300	0	0.0%
Printing and Binding	756	984	563	563	372	400	(163)	-29.0%
Professional Services	4,898	18,461	25,000	35,500	13,821	46,600	21,600	+86.4%
Rentals and Leases	427	434	686	686	213	0	(686)	-100.0%
Schooling, Conference, Etc	2,121	988	4,576	4,576	1,142	1,200	(3,376)	-73.8%
Software Subscriptions,Licenses	0	0	0	25,000	0	0	0	n/a
Uniforms	0	0	300	300	0	0	(300)	-100.0%
Wellness Program	11,892	11,287	13,728	13,728	7,672	10,000	(3,728)	-27.2%
CAPITAL OUTLAY								
Capital Outlay	0	0	8,500	0	0	0	(8,500)	-100.0%
Human Resources Total	**202,236**	**208,676**	**433,223**	**460,222**	**122,981**	**404,059**	**(29,164)**	**-6.7%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund — 3.0 filled · 0.0 vacant · 3.0 authorized

Human Resources

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Human Resource Director	White, Jason	99,382	35,032	134,414	1.0	Filled
Human Resource Manager	Jones, Virginia	82,992	36,558	119,550	1.0	Filled
Human Resources Coordinator	Couver, Amber M	54,600	26,639	81,239	1.0	Filled
Human Resources subtotal		**236,974**	**98,229**	**335,203**	**3.0**	
Human Resources total authorized positions		**236,974**	**98,229**	**335,203**	**3.0**	

Non-Departmental

FY2027 Budget Detail

Section A · Citywide Appropriations

ADMINISTERED BY	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
City Manager's Office	Non-Departmental	General · Utilities · Golf Course · Better Place Plan · ARPA	0.0 · 0.0 filled / 0.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	4,982,734
Utilities Fund	Expenditure request, all divisions	5,729,863
Golf Course Fund	Expenditure request, all divisions	185,679
Better Place Plan	Expenditure request, all divisions	19,351,008
ARPA Fund	Expenditure request, all divisions	1,283,471
Total Expenditure		**31,532,755**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Golf Course Fund	176,021	105,174	185,679	185,679	76,721	185,679	0	0.0%
Better Place Plan	2,061,210	3,419,639	19,351,008	19,351,008	2,069,973	19,351,008	0	0.0%
ARPA Fund	441,659	285,435	1,283,471	1,283,471	0	1,283,471	0	0.0%
Total Revenue	**2,678,890**	**3,810,248**	**20,820,158**	**20,820,158**	**2,146,694**	**20,820,158**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Charges for Services	0	0	597	597	0	597	0	0.0%
Fund Balance / Other	0	873,449	1,456,514	1,456,514	0	1,456,514	0	0.0%
Intergovernmental	1,156,076	1,174,291	14,926,599	14,763,279	539,587	14,926,599	0	0.0%

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Miscellaneous	122,321	69,748	145,082	145,082	56,723	145,082	0	0.0%
Other Sources / Transfers	53,700	333,396	2,825,707	2,989,027	832,245	2,825,707	0	0.0%
Taxes	1,346,793	1,359,364	1,465,659	1,465,659	718,139	1,465,659	0	0.0%
Total Revenue	**2,678,890**	**3,810,248**	**20,820,158**	**20,820,158**	**2,146,694**	**20,820,158**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	206,732	254,381	285,000	285,000	213,654	283,849	(1,151)	-0.4%
Operating	723,483	802,469	1,089,318	1,076,818	572,835	1,089,318	0	0.0%
Capital Outlay	1,219,349	2,608,070	5,439,159	5,439,159	1,370,007	5,439,159	0	0.0%
Capital / Grants	1,496,559	1,465,356	14,313,640	14,316,140	1,145,082	14,313,640	0	0.0%
Debt Service	89,199	89,065	196,743	196,743	81,205	196,743	0	0.0%
Transfers / Reserves	2,347,141	2,423,662	10,210,046	10,210,046	2,017,703	10,210,046	0	0.0%
Total - Non-Departmental	**6,082,463**	**7,643,003**	**31,533,906**	**31,523,906**	**5,400,486**	**31,532,755**	**(1,151)**	**-0.0%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	1,307,680	1,294,177	4,983,885	4,973,885	963,160	4,982,734	(1,151)	-0.0%
Utilities Fund	2,000,647	2,047,326	5,729,863	5,729,863	1,437,295	5,729,863	0	0.0%
Golf Course Fund	206,117	182,030	185,679	185,679	127,915	185,679	0	0.0%
Better Place Plan	2,121,478	3,731,725	19,351,008	19,351,008	2,860,754	19,351,008	0	0.0%
ARPA Fund	446,541	387,745	1,283,471	1,283,471	11,362	1,283,471	0	0.0%
Non-Departmental Total	**6,082,463**	**7,643,003**	**31,533,906**	**31,523,906**	**5,400,486**	**31,532,755**	**(1,151)**	**-0.0%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

Golf Course Fund

Golf Course · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
Misc Revenue/Service Charges	0	0	597	597	0	597	0	0.0%
MISCELLANEOUS								
Profit Sharing Franchise Agree	46,287	0	52,416	52,416	21,116	52,416	0	0.0%
Refunds/Reimbursements	(786)	1,919	5,000	5,000	0	5,000	0	0.0%
Restaurant Lease	53,880	49,390	58,837	58,837	26,940	58,837	0	0.0%
Utility Reimbursement-Restaura	22,940	18,439	28,829	28,829	8,667	28,829	0	0.0%
OTHER SOURCES / TRANSFERS								
Transfer from General Fund	53,700	35,426	40,000	40,000	19,998	40,000	0	0.0%
Golf Course Total	**176,021**	**105,174**	**185,679**	**185,679**	**76,721**	**185,679**	**0**	**0.0%**

Better Place Plan

Better Place Plan · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
FUND BALANCE / OTHER								
Better Place Balance Forward	0	873,449	1,456,514	1,456,514	0	1,456,514	0	0.0%
INTERGOVERNMENTAL								
Affordable Housing Appropriation	0	279,901	1,900,000	1,900,000	269,414	1,900,000	0	0.0%
CDBG Cares Covid Sidewalks	13,039	34,115	3,000,000	3,000,000	0	3,000,000	0	0.0%
CDBG Mit Irma Ir042	115,549	28,977	1,377,000	1,377,000	8,600	1,377,000	0	0.0%
Dhr Bronson House	0	5,387	367,900	367,900	51,542	367,900	0	0.0%
Dos Aach Jenkins Grant	0	374,445	78,803	78,803	43,758	78,803	0	0.0%
Dot Safe Streets 4 All	0	0	610,000	500,000	0	610,000	0	0.0%
FDOT Downtown Streetscapes Pha	419,559	20,108	1,060,334	1,060,334	0	1,060,334	0	0.0%
FDOT Downtown Streetscapes Pha	0	0	400,000	400,000	0	400,000	0	0.0%
Federal Dot SS4A	0	0	500,000	500,000	95,000	500,000	0	0.0%
Federal Raise	130	67,212	3,000,000	3,000,000	0	3,000,000	0	0.0%
HMGP Kay Larkin Fd	0	0	306,011	306,011	0	306,011	0	0.0%

Better Place Plan · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Palm Bowl Park Improvements	0	36,283	28,320	0	333	28,320	0	0.0%
Price Martin Retrofit Shelter	16,140	22,171	989,760	989,760	70,940	989,760	0	0.0%
Shaw Buck Park Improvements	0	20,257	25,000	0	0	25,000	0	0.0%
USDA Patrol Cars Appropriation	0	0	0	0	0	0	0	n/a
USDA RBDG Sidewalk Imprvmnt	150,000	0	0	0	0	0	0	n/a
OTHER SOURCES / TRANSFERS								
Loan/Lease Proceeds	0	251,420	1,224,628	1,387,948	0	1,224,628	0	0.0%
Transfer from General	0	46,550	150,000	150,000	106,707	150,000	0	0.0%
Transfer from Tax Increment -	0	0	1,011,079	1,011,079	505,542	1,011,079	0	0.0%
Transfer from Utiltiy Fund	0	0	400,000	400,000	199,998	400,000	0	0.0%
TAXES								
Discretionary Sales Surtax	1,346,793	1,359,364	1,465,659	1,465,659	718,139	1,465,659	0	0.0%
Better Place Plan Total	**2,061,210**	**3,419,639**	**19,351,008**	**19,351,008**	**2,069,973**	**19,351,008**	**0**	**0.0%**

ARPA Fund

ARPA · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
INTERGOVERNMENTAL								
ARPA Revenue	441,659	285,435	1,283,471	1,283,471	0	1,283,471	0	0.0%
ARPA Total	**441,659**	**285,435**	**1,283,471**	**1,283,471**	**0**	**1,283,471**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

General · General Government

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Workers Comp	206,732	254,381	285,000	285,000	213,654	283,849	(1,151)	-0.4%
OPERATING								
Blue Crab Event	52,777	2,559	0	0	0	0	0	n/a

General · General Government

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Fireworks - Special Events	21,510	50,000	52,000	52,000	33,000	52,000	0	0.0%
Insurance Claims Reimbursable	43,911	(12,904)	20,000	17,500	1,582	20,000	0	0.0%
Legal Advertising	0	4	0	0	0	0	0	n/a
Liability Insurance	412,286	551,384	605,000	605,000	416,259	605,000	0	0.0%
Professional Servies	3,840	21,536	30,000	20,000	7,781	30,000	0	0.0%
Property Tax	7,670	9,817	10,000	10,000	6,848	10,000	0	0.0%
Special Events	0	24,000	26,400	26,400	0	26,400	0	0.0%
Special Events - Festivals	0	0	75,000	75,000	3,000	75,000	0	0.0%
CAPITAL OUTLAY								
Land Purchase	210,135	0	0	0	0	0	0	n/a
CAPITAL / GRANTS								
Chamber of Commerce	5,000	5,000	7,500	10,000	10,000	7,500	0	0.0%
DEO Strategic Revitalization G	0	40,000	0	0	0	0	0	n/a
DEBT SERVICE								
Interest-2020 Admin Vehicle Td	155	52	104	104	0	104	0	0.0%
Principal-2020 Admin Vehicle T	5,624	5,727	11,454	11,454	0	11,454	0	0.0%
General Government Total	**969,640**	**951,556**	**1,122,458**	**1,112,458**	**692,124**	**1,121,307**	**(1,151)**	**-0.1%**

General · Reserves

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
TRANSFERS / RESERVES								
Evidence Fund Reserve	0	0	7,282	7,282	0	7,282	0	0.0%
Fire Capital Replacement Reser	0	0	176,000	176,000	0	176,000	0	0.0%
Fire Public Education Reserve	0	0	24,937	24,937	0	24,937	0	0.0%
Hand Gun Classes Reserve	0	0	7,637	7,637	0	7,637	0	0.0%
Insurance Reserve Budget Accou	0	0	624,444	624,444	0	624,444	0	0.0%
Landscaping Code Fee Reserve	0	0	61,663	61,663	0	61,663	0	0.0%
Lot Demolition/Cleanup Reserve	0	0	22,075	22,075	0	22,075	0	0.0%
Operating Cash Reserve	0	0	2,359,422	2,359,422	0	2,359,422	0	0.0%

General · Reserves

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Parks Bank Acct- Donations	0	0	284	284	0	284	0	0.0%
Police I&e Account	0	0	7,523	7,523	0	7,523	0	0.0%
Special Cemetery Reserve	0	0	118,889	118,889	0	118,889	0	0.0%
Special Police Reserve	0	0	61,271	61,271	0	61,271	0	0.0%
Reserves Total	**0**	**0**	**3,471,427**	**3,471,427**	**0**	**3,471,427**	**0**	**0.0%**

General · Transfers

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
TRANSFERS / RESERVES								
Transfer to Airport Fund	284,340	260,645	200,000	200,000	100,002	200,000	0	0.0%
Transfer to Better Place Fund	0	46,550	150,000	150,000	106,707	150,000	0	0.0%
Transfer to Golf Fund	53,700	35,426	40,000	40,000	19,998	40,000	0	0.0%
Transfer to Utility Fund	0	0	0	0	44,329	0	0	n/a
Transfers Total	**338,040**	**342,621**	**390,000**	**390,000**	**271,036**	**390,000**	**0**	**0.0%**

Utilities Fund

Utilities · Transfers, Reimb, Conting., Reserves

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
TRANSFERS / RESERVES								
Contingency/Reserve	0	0	1,928,667	1,928,667	0	1,928,667	0	0.0%
Reimbursement Gas Authority	241,667	205,621	241,690	241,690	107,545	241,690	0	0.0%
Reimbursement General Fund-Admin Exp	1,240,186	1,359,111	1,384,506	1,384,506	692,256	1,384,506	0	0.0%
Transfer to Better Place Fund	0	0	400,000	400,000	199,998	400,000	0	0.0%
Transfer to General Fund - Str	0	0	175,000	175,000	87,498	175,000	0	0.0%
Transfer to General Fund-Franc	506,217	482,594	700,000	700,000	349,998	700,000	0	0.0%
Utility Capital Replacement Co	12,577	0	900,000	900,000	0	900,000	0	0.0%
Transfers, Reimb, Conting., Reserves Total	**2,000,647**	**2,047,326**	**5,729,863**	**5,729,863**	**1,437,295**	**5,729,863**	**0**	**0.0%**

Golf Course Fund

Golf Course · Golf Course

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Accounting and Auditing	7,500	7,500	8,500	8,500	0	8,500	0	0.0%
Amortization Leased Carts	69,480	0	0	0	0	0	0	n/a
Building Maintenance	232	0	1,092	1,092	0	1,092	0	0.0%
Cart Maintenance	0	0	5,460	5,460	0	5,460	0	0.0%
Communications Services	1,445	1,168	3,822	3,822	615	3,822	0	0.0%
Depreciation	32,122	0	0	0	0	0	0	n/a
Depreciation	24,717	0	0	0	0	0	0	n/a
Electricity	21,902	18,396	18,000	18,000	9,703	18,000	0	0.0%
Fines & Fees	0	650	0	0	0	0	0	n/a
Irrigation Supplies	4,996	9,822	15,000	15,000	4,998	15,000	0	0.0%
Liability Insurance	6,274	8,526	10,292	10,292	7,081	10,292	0	0.0%
Memberships,Subscriptions,Dues	0	0	698	698	0	698	0	0.0%
Natural Gas	0	0	3,028	3,028	0	3,028	0	0.0%
Operating Leases	0	0	10,000	10,000	0	10,000	0	0.0%
Operating Supplies	273	273	550	550	0	550	0	0.0%
Professional Services	250	0	0	0	0	0	0	n/a
Rental and Leases	(2)	2,513	3,000	3,000	0	3,000	0	0.0%
Rentals and Leases	0	102,548	78,048	78,048	81,968	78,048	0	0.0%
Tree Removal	7,300	4,600	8,000	8,000	0	8,000	0	0.0%
CAPITAL OUTLAY								
Contract Capital Improvements	29,339	25,859	20,000	20,000	0	20,000	0	0.0%
CAPITAL / GRANTS								
Capital Improvements Golf Gara	0	0	0	0	23,460	0	0	n/a
DEBT SERVICE								
Interest - Leased Capital Equipment	74	0	0	0	0	0	0	n/a
TRANSFERS / RESERVES								
Reimbursement General Fund-Admin Exp	215	175	189	189	90	189	0	0.0%
Golf Course Total	**206,117**	**182,030**	**185,679**	**185,679**	**127,915**	**185,679**	**0**	**0.0%**

Better Place Plan

Better Place Plan · Better Place

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Fines & Fees	0	77	500	500	0	500	0	0.0%
Grant Application Fees	5,000	0	4,928	4,928	0	4,928	0	0.0%
Professional Services	0	0	100,000	100,000	0	100,000	0	0.0%
CAPITAL OUTLAY								
City Match Bronson House	0	15,986	134,634	134,634	53,605	134,634	0	0.0%
City Match CDBG Mit Irma IR042	0	0	30,000	30,000	0	30,000	0	0.0%
City Match Federal Dot SS4A	101	0	216,000	216,000	5,000	216,000	0	0.0%
City Share Downtown Streetscap	262,785	116,855	605,166	1,011,079	6,970	605,166	0	0.0%
Dos Aach Jenkins City Match	27,462	351,550	78,300	78,300	0	78,300	0	0.0%
Floating Dock	0	0	295,000	295,000	44,000	295,000	0	0.0%
FPL Reid Street Median 1 Bridg	0	0	400,277	400,277	203,758	400,277	0	0.0%
Hank Bryan Park Restroom	0	135,270	0	0	0	0	0	n/a
HMGP Kay Larkin Fd City Match	0	0	34,001	34,001	0	34,001	0	0.0%
Price Martin Improvements	0	0	100,000	100,000	0	100,000	0	0.0%
Public Works Building	598,149	305,337	1,374,348	1,374,348	578,355	1,374,348	0	0.0%
Resurfacing & Striping	91,378	1,631,574	500,000	500,000	315,112	500,000	0	0.0%
River St Retaining Wall	0	0	370,000	370,000	0	370,000	0	0.0%
Roddy Road Force Main Relocati	0	0	235,000	235,000	123,738	235,000	0	0.0%
Rolling Hill Stormwater	0	0	455,000	455,000	14,784	455,000	0	0.0%
Sidewalks	0	0	110,000	110,000	9,400	110,000	0	0.0%
Stormwater	0	25,639	481,433	75,520	15,285	481,433	0	0.0%
CAPITAL / GRANTS								
CDBG Cares Covid Sidewalks	56,240	50,122	3,000,000	3,000,000	2,257	3,000,000	0	0.0%
CDBG Mit Irma Ir042	131,432	36,918	1,377,000	1,377,000	8,600	1,377,000	0	0.0%
DEO Affordable Housing State	0	299,915	1,900,000	1,900,000	301,533	1,900,000	0	0.0%
Dhr Bronson House	0	44,082	367,900	367,900	143,793	367,900	0	0.0%
Dos Aach Jenkins Grant	156,485	419,233	78,803	78,803	48,758	78,803	0	0.0%

Better Place Plan · Better Place

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Dot Safe Streets 4 All	0	0	500,000	500,000	95,000	500,000	0	0.0%
FDOT Downtown Streetscapes Pha	419,559	20,108	1,060,334	1,060,334	0	1,060,334	0	0.0%
Federal Raise Grant	130	81,737	3,000,000	3,000,000	0	3,000,000	0	0.0%
HMGP Kay Larkin Fd	0	0	306,011	306,011	267,327	306,011	0	0.0%
Palm Bowl Park Improvements	0	36,800	16,628	16,628	333	16,628	0	0.0%
Price Martin Retrofit Shelter	136,053	22,171	989,760	989,760	196,404	989,760	0	0.0%
Shaw Buck Park Improvements	0	21,525	26,233	26,233	255	26,233	0	0.0%
USDA RBDG Sidewalk Imprvmnt	150,000	0	0	0	0	0	0	n/a
Vulnerability Assessment	0	0	400,000	400,000	36,000	400,000	0	0.0%
DEBT SERVICE								
Interest - Public Works Buildi	0	0	61,094	61,094	0	61,094	0	0.0%
Interest-Pumper Fire Trucks	13,622	11,206	8,708	8,708	6,688	8,708	0	0.0%
Principal Public Works Buildin	0	0	40,866	40,866	0	40,866	0	0.0%
Principal-Pumper Fire Trucks	69,724	72,080	74,517	74,517	74,517	74,517	0	0.0%
TRANSFERS / RESERVES								
Transfer to General Fund	3,358	33,540	618,567	618,567	309,282	618,567	0	0.0%
Better Place Total	**2,121,478**	**3,731,725**	**19,351,008**	**19,351,008**	**2,860,754**	**19,351,008**	**0**	**0.0%**

ARPA Fund

ARPA · ARPA

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CAPITAL / GRANTS								
DW Treatment Gac Filters	21,244	170,839	167,882	167,882	793	167,882	0	0.0%
Education Assist Academic Srvcs PAL	16,000	0	0	0	0	0	0	n/a
Education Assist Social Emot M	0	0	70,000	70,000	0	70,000	0	0.0%
Education Assistance Other	0	0	24,000	24,000	0	24,000	0	0.0%
GIS CDBG N32 Palatka Heights	17,987	3,597	0	0	0	0	0	n/a
Household Assistance Utility Aid	194,822	0	0	0	0	0	0	n/a

ARPA · ARPA

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Housing Support - Homelessness	0	0	99,770	99,770	0	99,770	0	0.0%
Housing Support Other Housing	128	0	490,115	490,115	0	490,115	0	0.0%
Housing Support Services for U	0	55,000	50,000	50,000	0	50,000	0	0.0%
Lead and Copper Rule	0	100,230	0	0	0	0	0	n/a
Other Public Health Services	0	0	20,000	20,000	0	20,000	0	0.0%
Provision of Govt Services	0	8,000	25,000	25,000	0	25,000	0	0.0%
Radios 800 Mhz - ARPA	68,013	5,311	0	0	0	0	0	n/a
Road Maintenance	84,538	21,888	143,575	143,575	10,569	143,575	0	0.0%
Utility Aid Admin Exp - Azcarate	21,800	0	0	0	0	0	0	n/a
Utility Aid Azcarate Supplies	1,428	0	0	0	0	0	0	n/a
Vacant Property Purchases/Abat	15,700	22,880	193,129	193,129	0	193,129	0	0.0%
TRANSFERS / RESERVES								
Transfer to General Fund Epays	4,881	0	0	0	0	0	0	n/a
ARPA Total	**446,541**	**387,745**	**1,283,471**	**1,283,471**	**11,362**	**1,283,471**	**0**	**0.0%**

Planning

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Lorenzo Aghemo	Planning	General	9.0 · 7.0 filled / 2.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	950,206
Total Expenditure		**950,206**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	167,508	194,541	195,279	195,279	78,292	195,279	0	0.0%
Total Revenue	**167,508**	**194,541**	**195,279**	**195,279**	**78,292**	**195,279**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Charges for Services	34,178	21,782	37,203	37,203	12,108	37,203	0	0.0%
Fines & Forfeitures	74,786	100,152	85,943	85,943	19,880	85,943	0	0.0%
Licenses, Permits & Fees	58,544	72,607	72,133	72,133	46,304	72,133	0	0.0%
Total Revenue	**167,508**	**194,541**	**195,279**	**195,279**	**78,292**	**195,279**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	469,248	514,023	720,396	720,396	283,977	776,596	56,200	+7.8%
Operating	123,240	74,077	241,610	241,610	28,246	148,610	(93,000)	-38.5%

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Capital Outlay	0	0	25,000	25,000	24,974	25,000	0	0.0%
Capital / Grants	0	75,000	75,000	75,000	0	0	(75,000)	-100.0%
Total - Planning	**592,488**	**663,100**	**1,062,006**	**1,062,006**	**337,197**	**950,206**	**(111,800)**	**-10.5%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	592,488	663,100	1,062,006	1,062,006	337,197	950,206	(111,800)	-10.5%
Planning Total	**592,488**	**663,100**	**1,062,006**	**1,062,006**	**337,197**	**950,206**	**(111,800)**	**-10.5%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

General Fund

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
Code Enforcement-Admin Fees	15,936	(440)	20,600	20,600	250	20,600	0	0.0%
Code Enforcement-Misc Fees	15,676	15,860	12,854	12,854	8,320	12,854	0	0.0%
Code Enforcement-Vacant Property	1,600	4,400	2,678	2,678	2,800	2,678	0	0.0%
Zoning Convenience Fee	966	1,962	1,071	1,071	738	1,071	0	0.0%
FINES & FORFEITURES								
Code Enforcement - Legal Lien	13,776	22,454	20,600	20,600	3,720	20,600	0	0.0%
Code Enforcement-Lien Fines	61,010	77,698	65,343	65,343	16,160	65,343	0	0.0%
LICENSES, PERMITS & FEES								
Building & Zoning Revenues	57,394	72,607	50,709	50,709	46,254	50,709	0	0.0%
Building Permits	1,150	0	21,424	21,424	50	21,424	0	0.0%
General Total	**167,508**	**194,541**	**195,279**	**195,279**	**78,292**	**195,279**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Code Enforcement

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
FICA Tax Expense	9,403	10,073	11,267	11,267	5,289	10,703	(564)	-5.0%
Health and Life Insurance	33,137	27,605	27,247	27,247	11,568	22,515	(4,732)	-17.4%
Overtime	1,365	843	1,500	1,500	289	1,494	(6)	-0.4%
Prior-Year Adjustment (Obj 1210)	(2,328)	0	0	0	0	0	0	n/a
Regular Salaries	126,645	134,341	145,782	145,782	72,025	145,766	(16)	-0.0%
Retirement Expense	38,842	39,992	40,650	40,650	19,869	40,231	(419)	-1.0%
OPERATING								
Abatement, Lot Cleanup, Demo	10,308	0	26,000	26,000	0	23,000	(3,000)	-11.5%
Communications Services	1,023	1,005	1,100	1,100	674	1,100	0	0.0%
Filings and Misc Legal Fees	3,699	2,088	13,500	13,500	10	13,500	0	0.0%
Fines & Fees	15	89	100	100	59	100	0	0.0%
Gas and Lubricants	443	81	1,100	1,100	0	1,100	0	0.0%
Legal Ads	787	637	2,200	2,200	150	2,200	0	0.0%
Office Supplies	84	237	500	500	143	500	0	0.0%
Operating Supplies	451	478	600	600	220	600	0	0.0%
Postage and Freight	1,737	2,002	1,700	1,700	1,270	1,700	0	0.0%
Pre-Employment Expense	247	384	600	600	0	600	0	0.0%
Printing and Binding	1,390	946	1,400	1,400	485	1,400	0	0.0%
Professional Services	10,236	10,944	17,000	17,000	2,400	17,000	0	0.0%
Professional Services Orange D	2,470	5,860	6,000	6,000	3,320	6,000	0	0.0%
Rentals and Leases	142	145	1,000	1,000	71	1,000	0	0.0%
Schooling, Conference, Etc.	1,499	6,785	4,000	4,000	315	4,000	0	0.0%
Uniforms	213	198	600	600	0	600	0	0.0%
Vehicle Maintenance	429	572	2,500	2,500	129	2,500	0	0.0%
CAPITAL OUTLAY								
Capital Improvement	0	0	25,000	25,000	24,974	25,000	0	0.0%
Code Enforcement Total	**242,237**	**245,305**	**331,346**	**331,346**	**143,260**	**322,609**	**(8,737)**	**-2.6%**

Personnel Reconciliation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Personnel True-Up to HR Position Control (Fringe)	0	0	0	0	0	53,233	53,233	n/a
Personnel True-Up to HR Position Control (Salary)	0	0	0	0	0	47,892	47,892	n/a
Personnel Reconciliation Total	**0**	**0**	**0**	**0**	**0**	**101,125**	**101,125**	**n/a**

Planning Department

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	96,059	89,331	110,838	110,838	52,381	110,843	5	+0.0%
FICA Tax Expense	13,999	14,708	24,577	24,577	8,796	19,879	(4,698)	-19.1%
Health and Life Insurance	10,156	29,122	59,435	59,435	15,407	31,835	(27,600)	-46.4%
Overtime	1,489	543	1,200	1,200	0	1,195	(5)	-0.4%
Prior-Year Adjustment (Obj 1210)	(2,684)	0	0	0	0	0	0	n/a
Regular Salaries	92,260	107,152	209,230	209,230	65,843	217,436	8,206	+3.9%
Retirement Expense	50,905	60,313	88,670	88,670	32,510	73,574	(15,096)	-17.0%
OPERATING								
Communications Services	630	710	650	650	261	650	0	0.0%
Credit Card Fees	1,080	1,579	2,000	2,000	660	2,000	0	0.0%
Equipment Maintenance	28	0	1,600	1,600	0	1,600	0	0.0%
Fees & Fines	(8)	201	150	150	18	150	0	0.0%
Gas and Lubricants	648	664	800	800	152	800	0	0.0%
Legal Advertising	12,682	13,709	14,000	14,000	4,152	14,000	0	0.0%
Memberships,Subscriptions,Dues	105	658	12,200	12,200	97	12,200	0	0.0%
Natural Gas	744	643	1,500	1,500	437	1,500	0	0.0%
Office Supplies	1,043	563	1,560	1,560	821	1,560	0	0.0%
Operating Supplies	4,595	6,437	6,000	6,000	3,594	6,000	0	0.0%
Postage and Freight	911	1,255	1,700	1,700	311	1,700	0	0.0%
Pre-Employment Expense	449	223	450	450	0	450	0	0.0%
Printing and Binding	255	1,715	2,300	2,300	842	2,300	0	0.0%
Professional Services	56,834	3,444	100,000	100,000	0	10,000	(90,000)	-90.0%

Planning Department	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Rentals and Leases	4,269	5,474	5,500	5,500	3,823	5,500	0	0.0%
Schooling, Conference, Etc	2,989	4,351	9,500	9,500	3,534	9,500	0	0.0%
Uniforms	803	0	900	900	266	900	0	0.0%
Vehicle Maintenance	10	0	900	900	32	900	0	0.0%
CAPITAL / GRANTS								
DEO Community Planning Tech As	0	75,000	75,000	75,000	0	0	(75,000)	-100.0%
Planning Department Total	**350,251**	**417,795**	**730,660**	**730,660**	**193,937**	**526,472**	**(204,188)**	**-27.9%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund

6.0 filled · 2.0 vacant · 8.0 authorized

General · Code Enforcement

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Code Enforcement Officer	Lowe, Christy A	52,416	25,604	78,020	1.0	Filled
Code Enforcement Officer	Bartelli, Harold	46,675	24,040	70,715	1.0	Filled
Code Enforcement Officer	Dreyer, Melissa	46,675	23,806	70,481	1.0	Filled
Code Enforcement subtotal		**145,766**	**73,450**	**219,216**	**3.0**	

General · Planning & Building

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Planning Director	Aghemo, Lorenzo	110,843	39,093	149,936	1.0	Filled
Senior Planner	Hill, Michael J	72,613	32,849	105,462	1.0	Filled
Planning Clerk	Romero, Alex	35,214	29,326	64,540	1.0	Filled
Planner I	Mickles, Ryan	61,707	29,211	90,918	1.0	Vacant
Planner I	TBD	47,902	24,020	71,922	1.0	Vacant
Planning & Building subtotal		**328,279**	**154,499**	**482,778**	**5.0**	

Utilities Fund

1.0 filled · 0.0 vacant · 1.0 authorized

Utilities · Planning & Building

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Planner I	Brown, Michelle Renee'	47,902	24,020	71,922	1.0	Filled
Planning & Building subtotal		**47,902**	**24,020**	**71,922**	**1.0**	

Planning total authorized positions	**521,947**	**251,969**	**773,916**	**9.0**

Police

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Jason Shaw	Police	General	46.0 · 44.0 filled / 2.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	5,483,347
Total Expenditure		**5,483,347**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	264,692	456,183	385,393	385,393	155,954	385,393	0	0.0%
Total Revenue	**264,692**	**456,183**	**385,393**	**385,393**	**155,954**	**385,393**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Charges for Services	181,172	86,308	149,439	149,439	111,973	149,439	0	0.0%
Fines & Forfeitures	63,194	109,872	125,560	125,560	40,674	125,560	0	0.0%
Intergovernmental	4,154	250,000	9,037	9,037	0	9,037	0	0.0%
Licenses, Permits & Fees	16,172	10,003	101,357	101,357	3,307	101,357	0	0.0%
Total Revenue	**264,692**	**456,183**	**385,393**	**385,393**	**155,954**	**385,393**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	PHASE II REVIEW	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	3,373,942	3,475,886	4,412,804	4,412,804	2,113,427	4,404,830	4,404,830	(7,974)	-0.2%
Operating	515,434	570,874	621,110	621,110	246,315	620,759	621,110	(351)	-0.1%
Capital Outlay	720,012	468,954	446,696	446,696	224,576	167,353	446,696	(279,343)	-62.5%
Capital / Grants	85,721	279,602	31,516	31,516	22,198	8,000	31,516	(23,516)	-74.6%
Debt Service	304,919	299,358	282,405	282,405	139,133	282,405	282,405	0	0.0%
Total - Police	**5,000,028**	**5,094,674**	**5,794,531**	**5,794,531**	**2,745,649**	**5,483,347**	**5,786,557**	**(311,184)**	**-5.4%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	PHASE II REVIEW	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	5,000,028	5,094,674	5,794,531	5,794,531	2,745,649	5,483,347	5,786,557	(311,184)	-5.4%
Police Total	**5,000,028**	**5,094,674**	**5,794,531**	**5,794,531**	**2,745,649**	**5,483,347**	**5,786,557**	**(311,184)**	**-5.4%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

General Fund

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
Fire Inspection Fees	52,949	32,186	30,000	30,000	1,750	30,000	0	0.0%
Fire Services	62,636	12,445	64,272	64,272	82,000	64,272	0	0.0%
Marshalls PD-Ot Reimbursements	36,574	16,228	21,424	21,424	12,549	21,424	0	0.0%
Police Dept-Admin Fees	650	0	3,214	3,214	0	3,214	0	0.0%
Police Dept-Admin Tow Fees	10,426	8,084	11,783	11,783	5,700	11,783	0	0.0%
Police Dept-Investigative Cost	11,166	10,768	12,854	12,854	4,773	12,854	0	0.0%
Police Dept-Miscellaneous	0	0	0	0	417	0	0	n/a
Police Dept-Offender Payments	2,537	1,660	1,607	1,607	646	1,607	0	0.0%
Police Dept-Records Requests	4,234	4,937	4,285	4,285	4,138	4,285	0	0.0%
FINES & FORFEITURES								

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Abatement Fines	7,915	1,700	2,550	2,550	0	2,550	0	0.0%
Court Fines	34,652	32,891	32,136	32,136	14,354	32,136	0	0.0%
Evidence Fund	0	31,529	24,897	24,897	0	24,897	0	0.0%
False Alarm Fines	17,819	9,831	17,675	17,675	4,546	17,675	0	0.0%
Police Education	2,808	3,148	2,142	2,142	1,363	2,142	0	0.0%
Police Ordinance Citations	0	0	0	0	875	0	0	n/a
Special Police Trust Rev	0	30,773	46,160	46,160	19,536	46,160	0	0.0%
INTERGOVERNMENTAL								
Bullet Proof Vest Grant-Police	4,154	0	9,037	9,037	0	9,037	0	0.0%
Fdle Police Vehicles	0	250,000	0	0	0	0	0	n/a
LICENSES, PERMITS & FEES								
Impact Fees-Police	16,172	10,003	101,357	101,357	3,307	101,357	0	0.0%
General Total	**264,692**	**456,183**	**385,393**	**385,393**	**155,954**	**385,393**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

Personnel Reconciliation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Personnel True-Up to HR Position Control (Fringe)	0	0	0	0	0	29,738	29,738	n/a
Personnel True-Up to HR Position Control (Salary)	0	0	0	0	0	29,087	29,087	n/a
Personnel Reconciliation Total	**0**	**0**	**0**	**0**	**0**	**58,825**	**58,825**	**n/a**

Police

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Clerical Salaries	232,112	236,935	277,641	277,641	105,718	286,912	9,271	+3.3%
Executive Salaries	405,221	377,353	442,533	442,533	230,160	349,901	(92,632)	-20.9%
FICA Tax Expense	167,050	175,565	224,994	224,994	105,925	205,671	(19,323)	-8.6%
FICA Tax VOCA Expense	549	0	3,529	3,529	0	3,226	(303)	-8.6%

Police	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Health and Life Insurance	479,509	502,845	552,639	552,639	274,429	557,432	4,793	+0.9%
Other Salaries & Wages	0	0	38,850	38,850	0	40,147	1,297	+3.3%
Overtime	123,363	206,163	200,000	200,000	124,405	199,192	(808)	-0.4%
Pension-Police Benefit	384,007	366,904	544,321	544,321	260,915	513,219	(31,102)	-5.7%
Prior-Year Adjustment (Obj 1101)	6,862	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 1210)	(32,436)	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2102)	413	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2202)	4,103	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2203)	1,339	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2401)	34	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2402)	187	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2601)	(34)	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 2602)	(187)	0	0	0	0	0	0	n/a
Regular Salaries	1,522,588	1,540,105	1,982,075	1,982,075	980,202	2,048,261	66,186	+3.3%
Retirement-Clerical Benefit	65,564	69,986	100,085	100,085	31,673	94,366	(5,719)	-5.7%
Unemployment Comp	0	30	0	0	0	0	0	n/a
VOCA Salaries	13,698	0	46,137	46,137	0	47,678	1,541	+3.3%
OPERATING								
(No Description in the Coa - Needs One)	(45)	0	0	0	0	0	0	n/a
Animal Control	146	10,000	3,000	2,000	0	2,000	(1,000)	-33.3%
Building Maintenance	28,590	29,078	30,000	30,000	2,234	20,000	(10,000)	-33.3%
Communications Services	35,563	30,887	36,520	36,520	23,471	36,520	0	0.0%
Confidential Informants - I&e	855	479	6,000	6,000	0	6,000	0	0.0%
Credit Card Fees	0	0	500	500	99	500	0	0.0%
Electricity	13,092	11,018	11,500	11,500	5,680	11,500	0	0.0%
Equipment Maintenance	8,207	8,180	8,500	8,500	4,381	8,500	0	0.0%
Evidence Fund Expense	0	7,919	0	0	0	0	0	n/a

Police

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Fines & Fees	122	324	200	200	167	200	0	0.0%
Gas and Lubricants	129,945	122,949	140,000	140,000	63,135	145,000	5,000	+3.6%
Insurance Claims Reimbursable	58,973	34,420	35,000	35,000	5,124	35,000	0	0.0%
Janitorial Supplies	1,989	1,756	2,000	2,000	1,082	2,000	0	0.0%
K-9 Care	3,451	4,030	4,400	5,400	2,008	5,400	1,000	+22.7%
Liability, Auto, Property Insu	0	2,731	0	0	2,708	0	0	n/a
Memberships,Subscriptions,Dues	935	1,335	1,725	1,725	1,060	2,725	1,000	+58.0%
Office Supplies	1,495	934	1,500	1,500	299	1,500	0	0.0%
Operating Supplies	26,388	64,474	43,400	40,400	15,294	32,970	(10,430)	-24.0%
Outgoing Postage/Freight	760	682	1,450	1,450	448	1,250	(200)	-13.8%
Police Athletic League	15,000	15,000	20,000	20,000	0	20,000	0	0.0%
Pre-Employment Expense	4,693	3,489	4,000	4,000	2,456	4,000	0	0.0%
Printing and Binding	3,151	2,456	2,165	2,165	1,222	2,165	0	0.0%
Professional Services	77,212	119,380	135,000	135,000	63,944	156,779	21,779	+16.1%
Public Safety Scholarship Poli	0	0	20,000	20,000	1,835	10,000	(10,000)	-50.0%
Range Maintenance	992	951	1,000	1,000	555	500	(500)	-50.0%
Rentals and Leases	4,906	5,043	6,200	6,200	3,275	6,200	0	0.0%
Schooling, Conference, Etc	23,016	13,839	19,000	22,000	18,325	22,000	3,000	+15.8%
Special Police Trust Expense	9,988	7,504	10,000	10,000	0	10,000	0	0.0%
Storm Cleanup/Repair	0	1,319	0	0	0	0	0	n/a
Uniforms	18,406	12,629	19,050	19,050	7,888	19,050	0	0.0%
Vehicle Maintenance	47,604	58,068	59,000	59,000	19,625	59,000	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	215,496	119,441	346,696	346,696	224,576	167,353	(179,343)	-51.7%
Vehicle Purchases	504,516	349,513	100,000	100,000	0	0	(100,000)	-100.0%
CAPITAL / GRANTS								
2023 JAGC	20,597	0	22,740	22,740	22,198	0	(22,740)	-100.0%
2024 JAG C 6N204	0	22,310	0	0	0	0	0	n/a
2024 JAG D 6N045 Street Crimes	0	5,926	0	0	0	0	0	n/a
Bullet Proof Grant	4,154	683	4,388	4,388	0	4,000	(388)	-8.8%
Bullet Proof Grant-50% City	4,154	683	4,388	4,388	0	4,000	(388)	-8.8%

Police	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Fdle Grant Police Cars	0	250,000	0	0	0	0	0	n/a
Rural Violent Crime Reduction 15PBJA-21-Gk-03942	15,000	0	0	0	0	0	0	n/a
Safe Grant Equipment	41,816	0	0	0	0	0	0	n/a
DEBT SERVICE								
Interest - Ameris Loan #28120	12,771	22,006	17,327	17,327	9,296	17,327	0	0.0%
Interest-2019 BB&T Police Vehicles	1,164	0	0	0	0	0	0	n/a
Interest-2020 Police Cars Td E	2,867	961	0	0	0	0	0	n/a
Interest-2025 Bank Loan Pol Ve	0	0	25,143	25,143	0	25,143	0	0.0%
Interest-BB&T Pol Veh 2021	2,405	1,448	485	485	485	485	0	0.0%
Lease-Police Cars	84,000	84,000	85,000	85,000	85,000	85,000	0	0.0%
Principal- Ameris Loan #28120	40,878	85,290	89,970	89,970	44,352	89,970	0	0.0%
Principal-2019 BB&T Police Vehicles	57,070	0	0	0	0	0	0	n/a
Principal-2020 Police Cars Td	103,764	105,653	0	0	0	0	0	n/a
Principal-2025 Bank Loan Pol V	0	0	64,480	64,480	0	64,480	0	0.0%
Police Total	**5,000,028**	**5,094,674**	**5,794,531**	**5,794,531**	**2,745,649**	**5,424,522**	**(370,009)**	**-6.4%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund — 40.0 filled · 2.0 vacant · 42.0 authorized

General · Police

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Police Chief	Shaw, Jason L	134,326	72,114	206,440	1.0	Filled
Police Captain	Forsythe, Bradley P	116,255	40,563	156,818	1.0	Filled
Assistant Police Chief	Newcomb, George Matthew	122,304	33,157	155,461	1.0	Filled
Police Lieutenant	Cassidy, Ashton C	89,436	49,661	139,097	1.0	Filled
Police Lieutenant	Lee, Colten J	87,318	48,627	135,945	1.0	Filled
Admin Assistant to Police Chief/ Accreditatio	Warman, Meghan S	81,099	52,405	133,504	1.0	Filled

General · Police

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Police Lieutenant	Lazo, David	74,859	49,420	124,279	1.0	Filled
Police Patrol Sergeant	Snyder, Blaine Garrett	70,283	46,266	116,549	1.0	Filled
Police Detectives	Hale, Juston Ray	70,408	41,376	111,784	1.0	Filled
Police Uniformed Officer	Larrivee-Grant, Christina	63,440	42,882	106,322	1.0	Filled
Police Uniformed Officer	Gagliardo, Louis	63,440	42,451	105,891	1.0	Filled
Police Patrol Sergeant	Lowe, Dean	64,064	32,099	96,163	1.0	Filled
Police Uniformed Officer	Hornsby, Brandon	54,246	39,452	93,698	1.0	Filled
Police Uniformed Officer	Bowers, Bryan Michael	66,568	26,421	92,989	1.0	Filled
Police Detectives	Hinton, Jacob M	57,741	33,111	90,852	1.0	Filled
Police Uniformed Officer	Keith, Matthew	57,512	30,912	88,424	1.0	Filled
Police Uniformed Officer	Anderson, Sean	55,190	32,881	88,071	1.0	Filled
Police Uniformed Officer	Dunlap, Thurston	49,009	37,967	86,976	1.0	Filled
Police Crime Analyst	Blevins, Catherine L	46,675	40,247	86,922	1.0	Filled
Police Uniformed Officer	Burger, Alisha N	59,904	24,775	84,679	1.0	Filled
Police Uniformed Officer	Gentry, Erica Fallon	52,811	31,584	84,395	1.0	Filled
Police Patrol Sergeant	Scott, Matthew G	64,355	19,548	83,903	1.0	Filled
Police Uniformed Officer	Sharon, Uriah	52,083	30,956	83,039	1.0	Filled
Police Uniformed Officer	Dickerson, Matthew L	52,083	29,912	81,995	1.0	Filled
Police Admin Clerk	Armento, Debra M	43,410	32,086	75,496	1.0	Filled
Police Uniformed Officer	Dao, Duy T	51,018	22,066	73,084	1.0	Filled
Police Uniformed Officer	Thomas Jr, Christopher	46,675	21,474	68,149	1.0	Filled
Police Uniformed Officer	Lynn, Melanie	46,675	20,935	67,610	1.0	Filled
Police Victims Advocate	Wright, Kathy M	44,221	23,041	67,262	1.0	Filled
Police Uniformed Officer	Vazquez-gago, Loztris	44,782	21,675	66,457	1.0	Filled
Police Uniformed Officer	Roberts, Ean	48,589	16,922	65,511	1.0	Filled
Police Admin Clerk	Knox, Sandra	42,037	22,435	64,472	1.0	Filled
Police Uniformed Officer	Mizell, Hailey	47,882	14,555	62,437	1.0	Filled
Police Uniformed Officer	Harrell, Anthony	46,675	15,328	62,003	1.0	Filled
Police Uniformed Officer	Adams, Paul Matthew	47,008	13,655	60,663	1.0	Filled
Police Uniformed Officer	Vosloo, Johannes Lodewyk	45,739	13,920	59,659	1.0	Filled
Police Uniformed Officer	Jalloh, Usman	44,782	13,613	58,395	1.0	Filled
Police Uniformed Officer	Poole, K'Darious	44,782	13,006	57,788	1.0	Filled

General · Police

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Police Evidence Custodian	Lassiter, Mike L	48,568	2,601	51,169	1.0	Filled
Police Service Aid	Conyers, Bobby	25,029	1,915	26,944	1.0	Filled
Police Uniformed Officer	TBD	47,008	13,655	60,663	1.0	Vacant
Animal Control Operator	TBD	43,680	16,083	59,763	1.0	Vacant
Police subtotal		**2,513,969**	**1,227,752**	**3,741,721**	**42.0**	

Utilities Fund

2.0 filled · 0.0 vacant · 2.0 authorized

Utilities · Police

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Police Lieutenant	Johnson, Demetrious L	68,806	44,647	113,453	1.0	Filled
Police Detectives	Johnson, Thomas M	55,827	34,467	90,294	1.0	Filled
Police subtotal		**124,633**	**79,114**	**203,747**	**2.0**	

Sanitation Fund

2.0 filled · 0.0 vacant · 2.0 authorized

Sanitation · Police

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Police Captain	Williams, Tobby	99,320	52,564	151,884	1.0	Filled
Police Patrol Sergeant	Williams, Shelton	64,064	44,224	108,288	1.0	Filled
Police subtotal		**163,384**	**96,788**	**260,172**	**2.0**	

Police total authorized positions	**2,801,986**	**1,403,654**	**4,205,640**	**46.0**	

Public Works

FY2027 Budget Detail

Section A · Department Request reviewed on July 14, 2026

DIRECTOR	DEPARTMENT	FUND(S)	POSITIONS (AUTHORIZED)
Joseph Verrechio	Public Works	General · Utilities · Sanitation	72.0 · 68.0 filled / 4.0 vacant

FUND	DETAIL	DEPT REQUEST · CONFIRMED 7/14
General Fund	Expenditure request, all divisions	5,070,109
Utilities Fund	Expenditure request, all divisions	21,112,608
Sanitation Fund	Expenditure request, all divisions	3,764,780
Total Expenditure		**29,947,497**

Section B · Budget Summary

Revenue

Revenue by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	88,634	114,320	86,290	86,290	51,250	86,290	0	0.0%
Utilities Fund	13,419,815	10,228,016	27,623,292	27,623,291	4,554,983	27,623,292	0	0.0%
Sanitation Fund	3,629,500	3,035,493	4,135,597	4,147,171	1,623,984	4,135,597	0	0.0%
Total Revenue	**17,137,949**	**13,377,829**	**31,845,179**	**31,856,752**	**6,230,217**	**31,845,179**	**0**	**0.0%**

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Charges for Services	12,346,097	10,273,986	13,032,047	13,032,047	5,309,298	13,032,047	0	0.0%
Fund Balance / Other	0	433,558	6,782,971	6,782,971	0	6,782,971	0	0.0%
Intergovernmental	0	42,769	329,443	329,443	73,306	329,443	0	0.0%
Miscellaneous	130,585	121,787	171,397	182,970	101,428	171,397	0	0.0%
Other Sources / Transfers	4,661,267	2,505,729	11,529,321	11,529,321	746,185	11,529,321	0	0.0%

Revenue by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Total Revenue	**17,137,949**	**13,377,829**	**31,845,179**	**31,856,752**	**6,230,217**	**31,845,179**	**0**	**0.0%**

Expenditure

Expenditure by Major Category

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Personnel Services	4,722,693	4,430,099	5,471,641	5,471,641	2,404,907	5,660,514	188,873	+3.5%
Operating	5,526,237	3,477,141	4,314,190	4,719,190	1,950,371	4,333,918	19,728	+0.5%
Capital Outlay	(61,557)	3,731,870	8,774,508	8,428,142	2,034,980	8,149,097	(625,411)	-7.1%
Capital / Grants	0	867,011	9,049,443	9,049,443	1,515,648	8,970,000	(79,443)	-0.9%
Debt Service	242,901	1,080,003	1,755,106	1,755,106	631,635	1,755,106	0	0.0%
Transfers / Reserves	413,036	443,496	1,078,862	1,011,802	253,218	1,078,862	0	0.0%
Total - Public Works	**10,843,310**	**14,029,620**	**30,443,750**	**30,435,324**	**8,790,759**	**29,947,497**	**(496,253)**	**-1.6%**

Expenditure by Fund

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
General Fund	2,133,598	2,205,774	4,414,725	4,394,725	1,186,699	5,070,109	655,384	+14.8%
Utilities Fund	6,167,718	9,037,691	21,893,428	21,893,428	6,053,578	21,112,608	(780,820)	-3.6%
Sanitation Fund	2,541,994	2,786,155	4,135,597	4,147,171	1,550,482	3,764,780	(370,817)	-9.0%
Public Works Total	**10,843,310**	**14,029,620**	**30,443,750**	**30,435,324**	**8,790,759**	**29,947,497**	**(496,253)**	**-1.6%**

Section C · Revenue Detail by Fund

Every revenue line, grouped by fund and major category.

General Fund

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
Cemetery Services	20,843	23,010	13,390	13,390	14,125	13,390	0	0.0%
INTERGOVERNMENTAL								
2024 JAG D 6N045 Street Crimes	0	22,310	0	0	0	0	0	n/a
MISCELLANEOUS								
Cemetery Lots	45,900	45,500	48,000	48,000	24,875	48,000	0	0.0%

General · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Cemetery Lots Restricted	21,891	23,500	24,900	24,900	12,250	24,900	0	0.0%
General Total	**88,634**	**114,320**	**86,290**	**86,290**	**51,250**	**86,290**	**0**	**0.0%**

Utilities Fund

Utilities · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								
Broken Meters/Locks	760	930	2,690	2,690	290	2,690	0	0.0%
Penalties	71,212	59,035	79,237	79,237	32,464	79,237	0	0.0%
Septic Dumping (WWTP)	216,446	168,465	223,047	223,047	84,618	223,047	0	0.0%
Wastewater Impact Fees-New Construction	68,748	59,692	272,430	272,430	10,195	272,430	0	0.0%
Wastewater Service Revenue	3,926,932	3,276,787	3,970,620	3,970,620	1,697,688	3,970,620	0	0.0%
Wastewater Taps/Renewals	29,457	20,000	52,494	52,494	7,500	52,494	0	0.0%
Water Impact Fees	49,009	61,260	258,866	258,866	15,696	258,866	0	0.0%
Water Sales	4,384,723	3,652,355	4,481,074	4,481,074	1,905,368	4,481,074	0	0.0%
Water Taps & Renewals	25,849	19,500	53,226	53,226	15,500	53,226	0	0.0%
FUND BALANCE / OTHER								
Cash Balance Forward	0	433,558	4,022,639	4,022,639	0	4,022,639	0	0.0%
Frufc Rebate-Cap Projects Only	0	0	8,095	8,095	0	8,095	0	0.0%
Utility Capital Replacement Ba	0	0	2,158,440	2,158,440	0	2,158,440	0	0.0%
Wastewater Impact Fees Balance	0	0	156,217	156,217	0	156,217	0	0.0%
Water Impact Fees Balance Forw	0	0	77,223	77,223	0	77,223	0	0.0%
INTERGOVERNMENTAL								
DEO Lift Station 16 Expansion	0	20,459	329,443	329,443	73,306	329,443	0	0.0%
MISCELLANEOUS								
Communication Tower Lease	22,324	22,993	29,810	29,810	23,683	29,810	0	0.0%
E-Payables Revenue Share	1,073	1,092	895	895	352	895	0	0.0%
Interest DW 540250	69	324	106	106	977	106	0	0.0%
Interest-Series 98 Sinking Fd	5,267	2,984	868	868	1,284	868	0	0.0%
Other Revenue	8,271	63	8,366	8,365	0	8,366	0	0.0%

Utilities · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Refunds/Reimbursements	0	0	0	0	1,496	0	0	n/a
Surplus Equipment-Water	0	0	8,252	8,252	0	8,252	0	0.0%
Tater Farms Land Lease	24,750	24,750	34,042	34,042	24,750	34,042	0	0.0%
OTHER SOURCES / TRANSFERS								
CDBG Mit Sanitary Wastewater R	11,246	178,618	198,859	198,859	50,000	198,859	0	0.0%
FDEP LPA0354 Sewer Main and Ma	309,421	459,219	2,000,000	2,000,000	507,383	2,000,000	0	0.0%
FDEP Potable Water State North	0	5,792	5,000,000	5,000,000	2,406	5,000,000	0	0.0%
FDEP Sewer Lining State	0	0	1,000,000	1,000,000	0	1,000,000	0	0.0%
Federal CDBG DEO Madison to 11th	36,000	507	714,000	714,000	0	714,000	0	0.0%
Federal DEO Rif St. Johns Ave Mose	448,484	322,716	0	0	0	0	0	n/a
FEMA HMGP 4283-66 Lift Station	15,789	0	0	0	0	0	0	n/a
Sanitary Sewe Smart Sensor	0	0	103,000	103,000	0	103,000	0	0.0%
Sjrwmd #35891 Madison to 11th	108,766	391,124	694,000	694,000	0	694,000	0	0.0%
SRF 2019 Matching Proceeds Dw5	1	0	0	0	0	0	0	n/a
SRF 54022 Downtown Potable	64,292	0	0	0	0	0	0	n/a
SRF DW54025 Proceeds Carbon Fi	0	0	1,312,368	1,312,368	0	1,312,368	0	0.0%
Transfer from Central TIF Pota	0	(2)	100,000	100,000	49,998	100,000	0	0.0%
Transfer from General	0	0	0	0	25,016	0	0	n/a
Transfer from South TIF-Potabl	0	0	30,000	30,000	15,000	30,000	0	0.0%
WWTP Biosolids LPR0004 FDEP	3,590,926	1,045,795	242,985	242,985	10,013	242,985	0	0.0%
Utilities Total	**13,419,815**	**10,228,016**	**27,623,292**	**27,623,291**	**4,554,983**	**27,623,292**	**0**	**0.0%**

Sanitation Fund

Sanitation · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
CHARGES FOR SERVICES								

Sanitation · Revenue

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Container Usage Fees	4,905	4,615	3,790	3,790	2,035	3,790	0	0.0%
Dumpster Drop Off Fee	26,495	22,721	16,689	16,689	9,681	16,689	0	0.0%
Extra Garbage	44,958	11,451	12,319	12,319	2,645	12,319	0	0.0%
Garbage Fees-Residential	3,458,496	2,880,284	3,571,715	3,571,715	1,503,242	3,571,715	0	0.0%
Penalties-Sanitation	17,264	13,881	20,460	20,460	8,251	20,460	0	0.0%
FUND BALANCE / OTHER								
Cash Balance Forward	0	0	360,357	360,357	0	360,357	0	0.0%
MISCELLANEOUS								
E-Payables Revenue Share	570	581	627	627	187	627	0	0.0%
Insurance Claims - Sanitation	0	0	0	11,574	11,574	0	0	n/a
Misc Revenue	470	0	6,163	6,163	0	6,163	0	0.0%
Surplus Equipment-Sanitation	0	0	9,368	9,368	0	9,368	0	0.0%
OTHER SOURCES / TRANSFERS								
Contribution from General Fund	39,102	52,223	68,690	68,690	53,657	68,690	0	0.0%
Contributions from Utilities	37,240	49,737	65,419	65,419	32,712	65,419	0	0.0%
Sanitation Total	**3,629,500**	**3,035,493**	**4,135,597**	**4,147,171**	**1,623,984**	**4,135,597**	**0**	**0.0%**

Section D · Expenditure Detail by Fund (Line Item)

Every budget line, grouped Fund → Division → Category, listed alphabetically.

General Fund

General · Cemetery

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Building Maintenance	777	3,875	15,000	15,000	514	10,000	(5,000)	-33.3%
Chemicals & Fertilizer	0	0	1,000	1,000	0	0	(1,000)	-100.0%
Communications Services	2,294	2,165	2,300	2,300	1,625	2,300	0	0.0%
Credit Card Fees	188	292	500	500	317	500	0	0.0%
Electricity	4,411	4,351	4,160	4,160	2,358	4,160	0	0.0%
Grounds Maintenance	55,582	50,900	65,000	65,000	26,250	85,000	20,000	+30.8%
Janitorial Supplies	397	125	500	500	0	500	0	0.0%
Office Supplies	414	111	500	500	262	500	0	0.0%

General · Cemetery

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Operating Supplies	371	1,868	18,000	18,000	39	18,000	0	0.0%
Professional Services	6,855	3,779	6,500	6,500	2,758	2,500	(4,000)	-61.5%
Small Tools	0	0	500	500	0	0	(500)	-100.0%
Tree Removal	10,000	2,700	20,000	20,000	650	10,000	(10,000)	-50.0%
CAPITAL OUTLAY								
Capital Improvements	0	0	15,000	15,000	0	495,000	480,000	+3200.0%
Cemetery Total	**81,289**	**70,166**	**148,960**	**148,960**	**34,773**	**628,460**	**479,500**	**+321.9%**

General · Facilities Maintenance

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	112,080	112,960	134,180	134,180	75,792	87,142	(47,038)	-35.1%
FICA Tax Expense	15,251	15,323	20,136	20,136	9,593	16,964	(3,172)	-15.8%
Health and Life Insurance	25,718	42,855	48,694	48,694	29,933	60,992	12,298	+25.3%
Overtime	4,203	9,633	7,000	7,000	7,357	6,972	(28)	-0.4%
Prior-Year Adjustment (Obj 1210)	(3,230)	0	0	0	0	0	0	n/a
Regular Salaries	88,232	91,692	122,031	122,031	58,083	220,064	98,033	+80.3%
Retirement Expense	62,370	65,655	72,646	72,646	38,830	70,641	(2,005)	-2.8%
Unemployment Comp	2,113	238	0	0	0	0	0	n/a
OPERATING								
Building Maintenance	3,875	7,694	25,000	25,000	13,941	25,000	0	0.0%
Communications Services	1,023	1,663	1,800	1,800	899	1,000	(800)	-44.4%
Equipment Maintenance	737	363	1,500	1,500	296	500	(1,000)	-66.7%
Gas and Lubricants	3,885	4,027	4,500	4,500	2,733	6,500	2,000	+44.4%
Memberships,Subscriptions,Dues	0	0	500	500	0	500	0	0.0%
Office Supplies	219	0	1,000	1,000	0	1,000	0	0.0%
Operating Supplies	5,777	6,065	3,500	3,500	3,313	3,500	0	0.0%
Pre-Employment Expense	280	309	300	300	0	300	0	0.0%
Professional Services	5,653	1,422	10,000	10,000	265	5,000	(5,000)	-50.0%
Rentals and Leases	482	490	1,600	1,600	241	1,000	(600)	-37.5%
Schooling, Conference, Etc	341	2,545	5,000	5,000	453	1,000	(4,000)	-80.0%
Small Tools	4,204	4,267	3,500	3,500	3,152	3,500	0	0.0%

General · Facilities Maintenance

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Uniforms	1,533	1,523	2,500	2,500	972	1,500	(1,000)	-40.0%
Vehicle Maintenance	2,621	3,396	5,500	5,500	1,192	5,500	0	0.0%
Water, Sewer, Trash	0	0	0	0	41	0	0	n/a
CAPITAL OUTLAY								
Capital Outlay	0	45,000	25,000	25,000	0	15,000	(10,000)	-40.0%
DEBT SERVICE								
Interest Public Works Bldg	0	11,533	21,966	21,966	10,568	21,966	0	0.0%
Principal Public Works Bldg	0	0	12,788	12,788	0	12,788	0	0.0%
TRANSFERS / RESERVES								
Reimbursement Fleet Maintenance	13,034	17,408	22,897	22,897	11,448	22,897	0	0.0%
Facilities Maintenance Total	**350,401**	**446,061**	**553,538**	**553,538**	**269,102**	**591,226**	**37,688**	**+6.8%**

General · Parks

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
FICA Tax Expense	4,322	4,149	9,015	9,015	2,408	0	(9,015)	-100.0%
Health and Life Insurance	10,416	3,092	21,800	21,800	7,214	0	(21,800)	-100.0%
Overtime	3,196	2,144	7,000	7,000	631	6,972	(28)	-0.4%
Prior-Year Adjustment (Obj 1210)	(1,110)	0	0	0	0	0	0	n/a
Regular Salaries	54,655	52,308	110,838	110,838	31,942	0	(110,838)	-100.0%
Retirement Expense	17,723	16,514	32,523	32,523	8,930	0	(32,523)	-100.0%
OPERATING								
Building Maintenance	11	477	1,500	1,500	0	1,500	0	0.0%
Chemicals & Fertilizer	0	0	3,500	3,500	0	3,500	0	0.0%
Communications Services	1,139	1,729	1,529	1,529	1,572	1,529	0	0.0%
Downtown Maintenance & Lightin	1,841	60	10,400	10,400	0	10,400	0	0.0%
Downtown/Riverfront Electricit	11,016	10,647	11,000	11,000	6,317	11,000	0	0.0%
Electricity-Hank Bryan Park	327	1,013	5,000	5,000	1,405	5,000	0	0.0%
Equipment Maintenance	3,040	1,508	8,500	8,500	529	8,500	0	0.0%
Gas and Lubricants	44	0	3,120	3,120	0	3,120	0	0.0%
Inmate Operating Supplies	2,973	3,110	3,120	9,120	4,094	3,120	0	0.0%

General · Parks

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Janitorial Supplies	745	905	1,000	1,000	328	1,000	0	0.0%
Maintenance - Riverfront	47,714	28,981	73,000	73,000	33,591	73,000	0	0.0%
Maintenance Booker Park Mobile	0	0	5,000	5,000	0	5,000	0	0.0%
Maintenance-Bike Trail	0	0	500	500	0	500	0	0.0%
Maintenance-Booker Park	10,209	384	10,000	10,000	1,051	10,000	0	0.0%
Maintenance-Edgemoore & Husson	0	0	3,500	3,500	0	3,500	0	0.0%
Maintenance-Forrester Field	335	48	6,500	6,500	600	6,500	0	0.0%
Maintenance-Fred Green Park	357	43	10,000	10,000	9,425	10,000	0	0.0%
Maintenance-Hank Bryan Park	10,594	6,782	8,500	8,500	6,768	8,500	0	0.0%
Maintenance-Playground 12Th &	1,800	882	6,500	6,500	0	6,500	0	0.0%
Maintenance-Shaw Buck Recreati	0	3,877	10,000	20,000	10,755	10,000	0	0.0%
Maintenance-Westover Park	685	0	6,240	6,240	0	6,240	0	0.0%
Memberships, Subscriptions, Dues	0	0	1,000	1,000	0	1,000	0	0.0%
Natural Gas	211	179	200	200	93	200	0	0.0%
Office Supplies	543	750	1,000	1,000	0	1,000	0	0.0%
Operating Supplies	14,616	4,703	10,400	10,400	1,032	10,400	0	0.0%
Pre-Employment Expense	299	150	1,123	1,123	0	1,123	0	0.0%
Professional Services	30,165	5,703	40,435	24,435	275	40,435	0	0.0%
Rentals and Leases	2,641	0	2,500	2,500	0	2,500	0	0.0%
Small Tools	591	3,763	10,218	10,218	154	10,218	0	0.0%
Storm Cleanup/Repair	0	0	10,000	10,000	0	10,000	0	0.0%
Training, Schooling, Etc	820	125	2,500	2,500	0	2,500	0	0.0%
Tree Removal	0	8,415	16,380	16,380	0	16,380	0	0.0%
Uniforms	0	0	1,400	1,400	647	1,400	0	0.0%
Vehicle Maintenance	4,538	534	3,000	3,000	1,130	3,000	0	0.0%
Water, Sewer, Trash	0	35	0	0	1,844	0	0	n/a
CAPITAL OUTLAY								
Capital Improvements	20,791	12,952	30,000	30,000	0	30,000	0	0.0%
Capital Outlay	0	48,165	100,000	100,000	0	100,000	0	0.0%

General · Parks

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Park Improvement Expense	110,801	0	515,000	495,000	0	515,000	0	0.0%
Splash Pad	0	0	375,000	485,000	0	375,000	0	0.0%
DEBT SERVICE								
Interest Public Works Bldg	0	11,533	21,966	21,966	10,568	21,966	0	0.0%
Principal Public Works Bldg	0	0	12,788	12,788	0	12,788	0	0.0%
TRANSFERS / RESERVES								
Reimbursement Fleet Maintenance	13,034	17,408	22,897	22,897	11,448	22,897	0	0.0%
Parks Total	**381,082**	**253,068**	**1,547,392**	**1,637,392**	**154,751**	**1,373,188**	**(174,204)**	**-11.3%**

General · Streets

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	60,206	53,994	67,704	67,704	30,892	64,438	(3,266)	-4.8%
FICA Tax Expense	18,154	20,743	23,751	23,751	10,896	33,432	9,681	+40.8%
Health and Life Insurance	36,736	44,806	57,437	57,437	25,722	47,000	(10,437)	-18.2%
Overtime	14,400	14,655	20,000	20,000	6,273	19,919	(81)	-0.4%
Prior-Year Adjustment (Obj 1210)	(3,999)	0	0	0	0	0	0	n/a
Regular Salaries	168,670	207,772	222,768	222,768	112,176	336,523	113,755	+51.1%
Retirement Expense	74,245	82,795	85,690	85,690	41,009	124,003	38,313	+44.7%
OPERATING								
Building Maintenance	19	2,888	3,384	3,384	188	10,000	6,616	+195.5%
Chemicals and Fertilizers	1,374	46	5,000	5,000	0	5,000	0	0.0%
Communications Services	3,592	2,564	3,744	3,744	1,796	3,000	(744)	-19.9%
Electricity	222,346	204,214	200,000	200,000	132,789	225,000	25,000	+12.5%
Equipment Maintenance	22,344	26,188	40,000	40,000	9,854	30,000	(10,000)	-25.0%
Fines & Fees	848	797	2,000	2,000	0	1,000	(1,000)	-50.0%
Gas and Lubricants	30,024	25,013	30,000	30,000	11,089	35,000	5,000	+16.7%
Inmate Operating Supplies	5,633	8,502	10,000	15,000	7,284	10,000	0	0.0%
Insurance Claims Reimbursable	0	12,037	15,000	15,000	0	10,000	(5,000)	-33.3%
Janitorial Supplies	1,111	1,124	1,500	1,500	866	1,500	0	0.0%
Memberships, Subscriptions, Dues	0	418	1,000	1,000	0	1,000	0	0.0%

General · Streets

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Office Supplies	938	738	1,500	1,500	376	1,500	0	0.0%
Operating Supplies	19,050	16,400	20,000	20,000	14,645	20,000	0	0.0%
Paving Road Repairs	82,306	43,936	80,000	80,000	14,402	75,000	(5,000)	-6.2%
Pre-Employment Expense	931	422	455	1,455	357	1,400	945	+207.7%
Professional Services	55,685	21,927	33,210	17,210	5,577	10,000	(23,210)	-69.9%
Railroad Signal Maintenance	11,076	8,606	9,880	9,880	0	15,000	5,120	+51.8%
Rentals & Leases	14,984	490	8,000	8,000	516	5,000	(3,000)	-37.5%
Schooling, Conference, Etc	1,459	1,827	6,240	6,240	2,141	4,000	(2,240)	-35.9%
Sidewalk Repairs	55,775	69,074	30,000	30,000	8,751	30,000	0	0.0%
Small Tools	9,471	8,800	8,000	8,000	1,649	4,000	(4,000)	-50.0%
Stormwater Maintenance	39,320	57,745	57,200	57,200	23,760	50,000	(7,200)	-12.6%
Street Light Repair	20,925	0	15,000	15,000	744	10,000	(5,000)	-33.3%
Street Signs	16,063	34,574	40,000	40,000	23,143	20,000	(20,000)	-50.0%
Traffic Light Repair	27,219	70,776	51,567	61,567	50,642	70,000	18,433	+35.7%
Tree Maintenance & Planting	0	327	5,200	5,200	0	5,200	0	0.0%
Tree Removal	13,850	29,600	35,145	35,145	12,050	35,000	(145)	-0.4%
Uniforms	2,614	4,641	3,640	3,640	1,382	3,500	(140)	-3.8%
Vehicle Maintenance	13,017	38,876	35,000	35,000	5,798	35,000	0	0.0%
Water, Sewer, Trash	0	0	0	0	41	0	0	n/a
CAPITAL OUTLAY								
Capital Outlay	0	48,501	15,000	15,000	0	250,000	235,000	+1566.7%
Paving Road Renovations	0	0	685,525	575,525	11,800	685,525	0	0.0%
River St Retaining Wall	0	88,811	0	0	0	0	0	n/a
Vehicle Purchase	173,167	0	45,000	45,000	44,993	0	(45,000)	-100.0%
CAPITAL / GRANTS								
FDOT Ped Pier Memorial Bridge	0	0	6,000	6,000	0	6,000	0	0.0%
DEBT SERVICE								
Interest - Ameris Loan #281 Li	5,108	8,801	6,930	6,930	3,718	6,930	0	0.0%
Interest Public Works Bldg	0	11,533	0	0	10,568	0	0	n/a
Interest-N TIF Road Reconstr	7,394	7,197	8,083	8,083	3,357	8,083	0	0.0%
Principal- Ameris Loan #281 Li	16,349	34,112	35,983	35,983	17,739	35,983	0	0.0%

General · Streets

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Principal-N TIF Road Reconstr	11,918	12,133	12,802	12,802	12,802	12,802	0	0.0%
TRANSFERS / RESERVES								
Reimbursement Fleet Maintenance	13,034	17,408	22,897	22,897	11,448	22,897	0	0.0%
Streets Total	**1,267,356**	**1,345,811**	**2,067,235**	**1,957,235**	**673,233**	**2,379,635**	**312,400**	**+15.1%**

General · Water Taxis

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
OPERATING								
Fines & Fees	39	0	600	600	0	600	0	0.0%
Liability Insurance	36,252	42,922	40,000	56,500	46,995	40,000	0	0.0%
Riverboat Maintenance	14,243	29,270	35,000	28,500	6,935	35,000	0	0.0%
Storm Cleanup/Repair	892	1,392	2,000	2,000	0	2,000	0	0.0%
Taxi Terminal Building Expense	2,044	17,084	10,000	5,000	910	10,000	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	0	0	10,000	5,000	0	10,000	0	0.0%
Water Taxis Total	**53,470**	**90,668**	**97,600**	**97,600**	**54,840**	**97,600**	**0**	**0.0%**

Utilities Fund

Utilities · Sewer / Wastewater Plant

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Clerical Salary	49,036	42,141	50,232	50,232	29,876	58,885	8,653	+17.2%
Executive Salaries	107,631	89,039	165,346	165,346	46,171	90,270	(75,076)	-45.4%
FICA Tax Expense	45,415	43,044	52,026	52,026	24,985	49,816	(2,210)	-4.2%
Health and Life Insurance	136,138	153,227	125,814	125,814	78,305	166,480	40,666	+32.3%
Overtime	32,770	26,544	55,000	55,000	24,808	57,974	2,974	+5.4%
Prior-Year Adjustment (Obj 1210)	(22,150)	0	0	0	0	0	0	n/a
Regular Salaries	426,836	420,207	409,500	409,500	239,740	480,043	70,543	+17.2%
Retirement Expense	167,296	136,716	187,702	187,702	72,513	142,642	(45,060)	-24.0%
OPERATING								
Biosolids Disposal	94,752	69,346	56,000	56,000	50,344	109,000	53,000	+94.6%
Building Maintenance	502	1,487	10,000	9,500	215	15,000	5,000	+50.0%

Utilities · Sewer / Wastewater Plant

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Chemicals	68,528	63,295	90,000	90,000	26,108	90,000	0	0.0%
Communications Services	9,622	9,068	10,300	10,300	6,118	10,300	0	0.0%
Credit Card Fees	468	228	500	500	0	500	0	0.0%
Depreciation	477,003	0	0	0	0	0	0	n/a
Electricity	265,016	252,336	280,000	280,000	114,117	280,000	0	0.0%
Equipment Maintenance	168,386	145,374	165,000	165,000	84,272	165,000	0	0.0%
Fines & Fees	23	212	100	100	95	100	0	0.0%
Gas and Lubricants	13,473	12,396	14,000	14,000	11,332	16,000	2,000	+14.3%
Janitorial Supplies	567	530	500	500	204	500	0	0.0%
Lab/Testing	58,982	54,790	59,000	59,000	29,205	61,000	2,000	+3.4%
Liability Insurance	784	1,066	1,200	1,200	826	1,200	0	0.0%
Memberships,Subscriptions,Dues	90	209	400	400	0	400	0	0.0%
Natural Gas	5,574	4,719	6,000	6,000	2,859	6,000	0	0.0%
Office Supplies	865	3,705	4,500	4,500	289	5,500	1,000	+22.2%
Operating Supplies	13,728	13,177	18,000	18,000	3,124	16,000	(2,000)	-11.1%
Postage and Freight	280	177	500	1,000	610	500	0	0.0%
Pre-Employment Expense	284	0	1,500	1,500	55	1,200	(300)	-20.0%
Printing and Binding	232	198	250	250	136	325	75	+30.0%
Professional Services	12,840	3,393	9,800	9,800	2,370	18,400	8,600	+87.8%
Railroad Crossing Maintenance	232	236	350	350	0	600	250	+71.4%
Rentals and Leases	47,662	30,271	43,000	43,000	16,898	40,000	(3,000)	-7.0%
Schooling, Conference, Etc	3,787	4,236	4,000	4,000	422	5,500	1,500	+37.5%
Small Tools	3,195	6,320	6,800	6,800	643	8,500	1,700	+25.0%
Storm Cleanup/Repair	0	236	700	700	0	700	0	0.0%
Travel	645	1,409	1,600	1,600	0	2,400	800	+50.0%
Tree Removal	0	0	2,000	2,000	0	2,000	0	0.0%
Uniforms	9,115	8,150	9,700	9,700	4,519	10,100	400	+4.1%
Vehicle Maintenance	5,601	2,366	3,200	3,200	2,279	3,200	0	0.0%
CAPITAL OUTLAY								
Capital Improvements	24,333	244,149	802,000	802,000	311,486	1,172,800	370,800	+46.2%
DEO Lift Station 16 Expansion	12	32,042	1,752,098	1,752,098	0	300,000	(1,452,098)	-82.9%

Utilities · Sewer / Wastewater Plant

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
WWTP Biosolids LPR0004 FDEP	17	1,045,795	242,984	242,984	6,843	120,000	(122,984)	-50.6%
CAPITAL / GRANTS								
DEO Lift Station 16 Expansion	0	20,459	329,443	329,443	75,851	250,000	(79,443)	-24.1%
Sewer / Wastewater Plant Total	**2,229,570**	**2,942,293**	**4,971,045**	**4,971,045**	**1,267,618**	**3,758,835**	**(1,212,210)**	**-24.4%**

Utilities · Water / Sewer Distribution

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Clerical Salary	32,455	28,779	38,220	38,220	19,653	60,344	22,124	+57.9%
Executive Salaries	90,856	63,679	118,850	118,850	34,014	74,797	(44,053)	-37.1%
FICA Tax Expense	37,409	33,806	37,695	37,695	18,654	47,977	10,282	+27.3%
Health and Life Insurance	147,315	120,296	91,159	91,159	61,441	146,644	55,485	+60.9%
Overtime	52,471	42,887	55,000	55,000	30,252	57,974	2,974	+5.4%
Prior-Year Adjustment (Obj 1210)	(16,083)	0	0	0	0	0	0	n/a
Regular Salaries	350,115	327,205	280,679	280,679	179,132	443,150	162,471	+57.9%
Retirement Expense	139,083	110,125	135,999	135,999	63,400	165,798	29,799	+21.9%
OPERATING								
Building Maintenance	2,528	2,359	10,000	10,000	4,253	10,000	0	0.0%
Communications Services	7,836	5,065	5,500	5,500	3,229	5,500	0	0.0%
Depreciation	642,430	0	0	0	0	0	0	n/a
Electricity	2,635	2,398	1,700	1,700	1,312	2,000	300	+17.6%
Equipment Maintenance	8,638	12,455	20,000	20,000	3,822	15,000	(5,000)	-25.0%
Gas and Lubricants	26,561	24,291	25,000	25,000	13,084	30,000	5,000	+20.0%
Janitorial Supplies	1,982	1,313	1,000	1,000	774	1,000	0	0.0%
Natural Gas	385	642	1,500	1,500	449	2,000	500	+33.3%
Office Supplies	807	1,000	1,445	1,445	1,407	1,445	0	0.0%
Operating Supplies	11,806	19,897	10,000	10,000	8,308	10,000	0	0.0%
Pre-Employment Expense	301	105	0	1,000	62	500	500	n/a
Printing and Binding	200	166	500	500	86	500	0	0.0%
Professional Services	41,097	33,850	20,000	19,000	5,958	10,000	(10,000)	-50.0%
Rentals and Leases	853	490	500	500	241	0	(500)	-100.0%

Utilities · Water / Sewer Distribution

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Road Repairs	68,542	52,171	70,000	470,000	52,546	70,000	0	0.0%
Schooling, Conference, Etc	2,313	6,545	9,000	9,000	1,010	3,000	(6,000)	-66.7%
Small Tools	4,232	3,613	5,000	5,000	1,853	5,000	0	0.0%
Uniforms	3,143	3,535	4,500	4,500	1,670	4,500	0	0.0%
Vehicle Maintenance	12,418	9,114	15,000	15,000	6,233	15,000	0	0.0%
Water, Sewer, Trash	0	0	0	0	41	0	0	n/a
CAPITAL OUTLAY								
Capital Improvements	19,189	319,597	625,000	225,000	224,665	300,000	(325,000)	-52.0%
Capital Outlay	0	48,385	370,000	370,000	49,246	713,000	343,000	+92.7%
CDBG Mit Sanitary Wastewater R	0	193,548	198,859	198,859	55,002	198,859	0	0.0%
City Match DEO Madison 5Th to	0	78,125	64,217	64,217	6,543	64,217	0	0.0%
City Match Sanitary Sewer Smar	0	0	136,270	136,270	0	136,270	0	0.0%
Concrete, Fill	14,468	15,600	30,000	30,000	22,620	50,000	20,000	+66.7%
Meters and Meter Repair	29,607	26,825	34,000	34,000	22,266	34,000	0	0.0%
Pipe and Fittings	29,771	88,435	100,000	100,000	93,178	100,000	0	0.0%
Public Works Building	0	78,937	0	0	19,313	0	0	n/a
Sanitary Sewer Smart Sensors	0	0	154,426	154,426	0	154,426	0	0.0%
SRF 2019 Dw54022 Palatka Heigh	0	313,927	0	0	0	0	0	n/a
SRF DEO Rif St. Johns Ave Mose	0	88,821	0	0	0	0	0	n/a
SRF DW54022 Downtown Potable	0	23,219	0	0	0	0	0	n/a
Wastewater Materials	9,133	12,599	18,000	18,000	7,392	18,000	0	0.0%
CAPITAL / GRANTS								
FDEP LPA0354 Sewer Main and Ma	0	442,332	2,000,000	2,000,000	617,250	2,000,000	0	0.0%
FDEP Potable Water State North	0	7,589	5,000,000	5,000,000	822,547	5,000,000	0	0.0%
FDEP Sewer Lining State	0	0	1,000,000	1,000,000	0	1,000,000	0	0.0%
Federal CDBG DEO Madison 5th to 11	0	5,507	714,000	714,000	0	714,000	0	0.0%
Sjrwmd 35891 Madison to 11Th S	0	391,124	0	0	0	0	0	n/a

Utilities · Water / Sewer Distribution

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
TRANSFERS / RESERVES								
Reimbursement Fleet Maintence	37,240	49,736	65,419	65,419	32,712	65,419	0	0.0%
Water / Sewer Distribution Total	**1,811,736**	**3,090,092**	**11,468,438**	**11,468,438**	**2,485,618**	**11,730,320**	**261,882**	**+2.3%**

Utilities · Water Administration

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
FICA Tax Expense	11,732	11,304	14,222	14,222	4,693	28,634	14,412	+101.3%
Health and Life Insurance	29,092	37,408	34,394	34,394	19,583	30,505	(3,889)	-11.3%
Other Salaries	57,518	56,276	0	0	19,789	0	0	n/a
Overtime-Water Admin	2,702	2,833	0	0	522	0	0	n/a
Prior-Year Adjustment (Obj 1210)	(3,284)	0	0	0	0	0	0	n/a
Regular Salaries	40,831	41,218	185,914	185,914	0	361,492	175,578	+94.4%
Retirement Expense	47,902	45,699	51,312	51,312	16,996	106,755	55,443	+108.1%
Salaries Clerical	55,534	49,163	0	0	42,970	0	0	n/a
Workers Comp	37,507	46,152	39,541	39,541	29,642	41,679	2,138	+5.4%
OPERATING								
Accounting and Auditing	30,016	20,879	54,578	54,578	0	54,578	0	0.0%
Communications Services	1,205	1,141	988	988	674	988	0	0.0%
Credit Card Fees	0	0	100	100	0	100	0	0.0%
Equipment Maintenance	0	0	44,460	44,460	0	44,460	0	0.0%
Liability Insurance	221,937	301,622	329,005	329,005	226,366	329,005	0	0.0%
Office Supplies	164	197	200	200	0	200	0	0.0%
Operating Supplies	843	190	4,446	4,446	0	4,446	0	0.0%
Postage and Freight	53	1	100	100	0	100	0	0.0%
Pre-Employment Expense	245	354	0	0	0	0	0	n/a
Professional Services	21,956	13,135	45,249	45,249	8,686	45,249	0	0.0%
Rentals and Leases	273	278	494	494	136	494	0	0.0%
Schooling, Conference, Etc	2,626	630	5,928	5,928	0	5,928	0	0.0%
CAPITAL OUTLAY								
Public Works Building	0	23,308	0	0	5,703	0	0	n/a
DEBT SERVICE								

Utilities · Water Administration

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Interest Public Works Bldg	0	21,075	37,213	37,213	19,311	37,213	0	0.0%
Interest Public Works Bldg	0	89,196	10,988	10,988	5,702	10,988	0	0.0%
Interest-Dw541901	47,327	29,958	26,643	26,643	14,167	26,643	0	0.0%
Interest-Series 2010A	138,776	132,465	125,998	125,998	64,642	125,998	0	0.0%
Principal DW54025 SRF Carbon F	0	0	174,634	174,634	0	174,634	0	0.0%
Principal Dw541901	0	254,995	258,310	258,310	128,310	258,310	0	0.0%
Principal Public Works Bldg	0	0	7,350	7,350	0	7,350	0	0.0%
Principal Public Works Buildin	0	0	24,892	24,892	0	24,892	0	0.0%
Principal Series 2010A	0	233,113	240,669	240,669	240,669	240,669	0	0.0%
Principal SRF 2108 Dw54022	0	0	512,592	512,592	0	512,592	0	0.0%
Principal Ww 540230 SRF 2019	0	24,772	24,772	24,772	12,386	24,772	0	0.0%
Water Administration Total	**744,955**	**1,437,362**	**2,254,992**	**2,254,992**	**860,947**	**2,498,674**	**243,682**	**+10.8%**

Utilities · Water Plant

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	11,004	0	121,485	121,485	49,693	71,261	(50,224)	-41.3%
FICA Tax Expense	30,069	22,951	33,899	33,899	12,044	25,825	(8,074)	-23.8%
Health and Life Insurance	73,236	48,836	81,977	81,977	21,125	53,201	(28,776)	-35.1%
Overtime	57,042	27,251	50,000	50,000	6,778	52,703	2,703	+5.4%
Prior-Year Adjustment (Obj 1210)	(12,685)	0	0	0	0	0	0	n/a
Regular Salaries	338,316	277,614	271,635	271,635	106,429	262,924	(8,711)	-3.2%
Retirement Expense	69,222	72,486	122,301	122,301	41,016	95,765	(26,536)	-21.7%
OPERATING								
Building Maintenance	9,821	14,574	15,000	15,000	5,070	15,000	0	0.0%
Chemicals and Fertilizers	94,015	99,852	150,000	150,000	51,772	150,000	0	0.0%
Communications Services	4,666	5,041	200	200	3,579	6,500	6,300	+3150.0%
Depreciation	363,529	0	0	0	0	0	0	n/a
Electricity	162,571	146,889	150,000	149,900	95,684	175,000	25,000	+16.7%
Equipment Maintenance	51,537	57,543	75,000	75,000	31,340	75,000	0	0.0%
Fines & Fees	515	143	520	520	115	500	(20)	-3.8%

Utilities · Water Plant

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Gas and Lubricants	3,013	3,282	3,000	3,000	1,825	5,000	2,000	+66.7%
Janitorial Supplies	1,539	556	1,500	1,500	270	1,500	0	0.0%
Lab/Testing	6,725	14,069	30,000	30,000	11,387	30,000	0	0.0%
Liability Insurance	784	1,066	1,500	1,500	1,032	1,500	0	0.0%
Memberships,Subscriptions,Dues	0	456	1,000	1,000	0	1,000	0	0.0%
Office Supplies	136	1,088	1,500	1,500	80	1,500	0	0.0%
Operating Supplies	7,327	14,447	15,600	15,600	8,808	15,600	0	0.0%
Postage and Freight	20	0	100	100	0	100	0	0.0%
Pre-Employment Expense	756	664	312	712	530	700	388	+124.4%
Professional Services	91,080	50,410	50,000	50,000	34,253	50,000	0	0.0%
Rentals and Leases	427	434	1,500	1,500	213	1,500	0	0.0%
Schooling, Conference, Etc	3,800	6,952	8,000	7,700	808	7,700	(300)	-3.7%
Small Tools	1,027	3,441	4,000	4,000	1,830	3,000	(1,000)	-25.0%
Storm Repair/Cleanup	0	137	0	0	0	0	0	n/a
Uniforms	5,276	5,249	6,000	6,000	2,344	6,000	0	0.0%
Vehicle Maintenance	0	0	1,000	1,000	0	1,000	0	0.0%
CAPITAL OUTLAY								
Capital Outlay	6,689	321,705	634,556	689,556	317,432	1,465,000	830,444	+130.9%
SRF DW54025 Carbon Filters	0	370,808	1,312,368	1,312,368	633,938	500,000	(812,368)	-61.9%
Well Upgrades	0	0	55,000	0	0	50,000	(5,000)	-9.1%
Water Plant Total	**1,381,457**	**1,567,944**	**3,198,953**	**3,198,953**	**1,439,395**	**3,124,779**	**(74,174)**	**-2.3%**

Sanitation Fund

Sanitation · Fleet / Garage

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
FICA Tax Expense	12,178	11,561	12,735	12,735	5,095	12,042	(693)	-5.4%
Health and Life Insurance	15,469	20,152	30,796	30,796	10,834	22,535	(8,261)	-26.8%
Overtime	10,507	10,772	8,000	8,000	3,162	7,452	(548)	-6.9%
Prior-Year Adjustment (Obj 1210)	(4,781)	0	0	0	0	0	0	n/a
Regular Salaries	151,371	143,467	158,467	158,467	66,932	164,679	6,212	+3.9%

Sanitation · Fleet / Garage

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Retirement Expense	49,768	47,220	45,945	45,945	18,218	45,452	(493)	-1.1%
OPERATING								
Accounting and Auditing	0	4,077	10,653	10,653	0	10,653	0	0.0%
Building Maintenance	667	7,326	25,000	25,000	23,564	25,000	0	0.0%
Communications Services	512	523	500	500	225	500	0	0.0%
Depreciation	80,517	0	0	0	0	0	0	n/a
Electricity	1,200	1,899	0	0	1,128	0	0	n/a
Equipment Maintenance	1,040	121	500	500	0	500	0	0.0%
Janitorial Supplies	1,201	1,070	1,000	1,000	576	1,000	0	0.0%
Office Supplies	951	0	500	500	0	500	0	0.0%
Operating Supplies	1,413	0	0	0	0	0	0	n/a
Pre-Employment Expense	150	0	0	0	0	0	0	n/a
Professional Services	242	244	1,000	1,000	118	1,000	0	0.0%
Schooling, Conference, Etc	0	0	6,500	6,500	125	6,500	0	0.0%
Small Tools	2,475	7,072	3,000	3,000	894	3,000	0	0.0%
Uniforms	2,108	1,928	2,000	2,000	852	2,000	0	0.0%
Vehicle Maintenance	1,353	274	500	500	159	500	0	0.0%
Water, Sewer, Trash	0	0	0	0	41	0	0	n/a
CAPITAL OUTLAY								
Capital Outlay	0	0	20,000	20,000	0	20,000	0	0.0%
Fleet / Garage Total	**328,341**	**257,706**	**327,096**	**327,096**	**131,923**	**323,313**	**(3,783)**	**-1.2%**

Sanitation · Sanitation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
PERSONNEL SERVICES								
Executive Salaries	109,879	74,541	122,083	122,083	46,053	95,747	(26,336)	-21.6%
FICA Tax Expense	54,811	46,283	64,540	64,540	23,300	58,976	(5,564)	-8.6%
Health and Life Insurance	118,191	97,677	156,076	156,076	55,886	132,942	(23,134)	-14.8%
Overtime	91,529	82,760	55,000	55,000	28,557	51,234	(3,766)	-6.8%
Prior-Year Adjustment (Obj 1210)	(31,548)	0	0	0	0	0	0	n/a
Prior-Year Adjustment (Obj 1220)	0	7,360	0	0	0	0	0	n/a
Regular Salaries	533,812	449,822	666,573	666,573	240,376	581,069	(85,504)	-12.8%

Sanitation · Sanitation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Retirement Expense	181,707	167,213	232,849	232,849	80,508	177,437	(55,412)	-23.8%
Workers Comp	43,118	53,057	45,462	45,462	34,081	42,349	(3,113)	-6.8%
OPERATING								
Accounting and Auditing	4,768	3,319	8,672	8,672	0	8,672	0	0.0%
Advertisements	0	0	11,000	11,000	0	0	(11,000)	-100.0%
Building Maintenance	781	12,435	15,000	15,000	6,489	15,000	0	0.0%
Communications Services	2,809	2,192	2,500	2,500	2,705	5,000	2,500	+100.0%
Customer Repairs	3,842	0	4,500	4,500	148	1,000	(3,500)	-77.8%
Depreciation	314,755	0	0	0	0	0	0	n/a
Electricity	5,895	5,734	4,000	4,000	3,209	8,000	4,000	+100.0%
Equipment Maintenance	7,764	921	3,000	3,000	1,876	3,000	0	0.0%
Fees & Fines	1,059	1,014	1,500	1,500	490	500	(1,000)	-66.7%
Garbage Containers/Dumpsters	78,799	47,464	60,000	42,000	11,710	40,000	(20,000)	-33.3%
Gas and Lubricants	169,062	132,673	150,000	150,000	67,458	170,000	20,000	+13.3%
Janitorial Supplies	1,140	1,301	2,000	2,000	1,059	2,000	0	0.0%
Liability Insurance	61,954	84,198	92,000	92,000	63,299	92,000	0	0.0%
Natural Gas	556	780	1,200	1,200	1,141	200	(1,000)	-83.3%
Office Supplies	229	1,035	2,000	2,000	93	2,000	0	0.0%
Operating Supplies	11,019	69,121	15,000	15,000	11,033	15,000	0	0.0%
Postage and Freight	0	0	100	100	0	100	0	0.0%
Pre-Employment Expense	1,890	1,580	1,500	1,500	325	1,500	0	0.0%
Printing and Binding	200	166	250	250	86	250	0	0.0%
Professional Services	112,203	28,734	50,000	68,000	44,431	50,000	0	0.0%
Putnam County Tipping Fee	251,768	206,203	215,000	215,000	111,974	215,000	0	0.0%
Rentals and Leases	2,749	18,338	26,000	26,000	1,401	10,000	(16,000)	-61.5%
Schooling, Conference, Etc	1,943	4,186	6,000	6,000	329	3,000	(3,000)	-50.0%
Small Tools	403	1,921	8,000	8,000	1,384	5,000	(3,000)	-37.5%
Uniforms	7,255	7,952	10,000	10,000	5,273	10,000	0	0.0%
Vehicle Maintenance	216,123	216,730	245,000	245,000	107,787	245,000	0	0.0%
Water, Sewer, Trash	0	0	0	0	248	0	0	n/a
CAPITAL OUTLAY								
Capital Outlay	0	0	64,205	187,832	183,247	0	(64,205)	-100.0%

Sanitation · Sanitation

	FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 AMENDED	FY26 YTD (MAR)	DEPARTMENT REQUEST · CONFIRMED JULY 14	Δ $ VS FY26 ADOPTED	Δ % VS FY26 ADOPTED
Public Works Building	0	78,937	0	0	19,313	0	0	n/a
Vehicle Purchase	(499,535)	83,679	345,000	300,007	0	277,000	(68,000)	-19.7%
DEBT SERVICE								
Interest Public Works Bldg	0	21,075	37,213	37,213	19,311	37,213	0	0.0%
Interest- Ameris Loan #281 San	13,763	23,716	18,673	18,673	10,019	18,673	0	0.0%
Interest-2016 Usbancorp Lease	251	0	0	0	0	0	0	n/a
Interest-BB&T Clamshell-Servic	742	187	0	0	0	0	0	n/a
Interest-Front Loader	1,325	444	0	0	0	0	0	n/a
Principal Public Works Bldg	0	0	24,892	24,892	0	24,892	0	0.0%
Principal- Ameris Loan #281 Sa	0	91,918	96,961	96,961	47,798	96,961	0	0.0%
Principal-BB&T Clamshell-Servi	(52)	11,407	0	0	0	0	0	n/a
Principal-Front Loader	0	48,840	0	0	0	0	0	n/a
TRANSFERS / RESERVES								
Capital Replacement Contingency	0	0	447,995	380,935	0	447,995	0	0.0%
Contingency/Reserve	0	0	124,437	124,437	0	124,437	0	0.0%
Reimbursement General Fund-Admin Exp	179,976	194,768	207,320	207,320	103,662	207,320	0	0.0%
Transfer to General Fund-Franc	156,718	146,768	165,000	165,000	82,500	165,000	0	0.0%
Sanitation Total	**2,213,653**	**2,528,449**	**3,808,501**	**3,820,075**	**1,418,559**	**3,441,467**	**(367,034)**	**-9.6%**

Section E · Authorized Positions by Fund

Authorized positions and FTEs from the master roster.

General Fund — 12.0 filled · 2.0 vacant · 14.0 authorized

General · Facilities Maintenance

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Public Works Operations Manager	McCamey, Rhett H	87,142	46,837	133,979	1.0	Filled
Public Works Director- Non Engineer	Verrechio, Joseph John	99,382	14,007	113,389	1.0	Filled
Facilities and Property Superintendent	Turley, Todd David	54,059	33,417	87,476	1.0	Filled

General · Facilities Maintenance

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Facilities Maintenance Custodian	Lockhart, Norris	34,403	26,324	60,727	1.0	Filled
Facilities Maintenance subtotal		**274,986**	**120,585**	**395,571**	**4.0**	

General · Sanitation

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Sanitation Refuse Collector	Nicholson, Dakota	31,678	18,810	50,488	1.0	Filled
Sanitation subtotal		**31,678**	**18,810**	**50,488**	**1.0**	

General · Streets

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Streets Superintendent	Nicholson, Daniel A	64,438	22,565	87,003	1.0	Filled
Streets Supervisor	Parrish, Ben Aaron	44,221	40,296	84,517	1.0	Filled
Doc Work Crew Supervisor	Hamby, Billy Ray	43,680	16,083	59,763	1.0	Filled
Streets Equipment Operator	Powell, Andrew	38,667	13,211	51,878	1.0	Filled
Streets Laborer	Beauford, Terrance	32,219	18,767	50,986	1.0	Filled
Streets Laborer	Hewett, Josh	36,317	12,802	49,119	1.0	Filled
Streets Laborer	May, Daryl Curtis	34,944	12,318	47,262	1.0	Filled
Parks Laborer	TBD	32,219	18,767	50,986	1.0	Vacant
Parks Laborer	TBD	32,219	18,767	50,986	1.0	Vacant
Streets subtotal		**358,924**	**173,576**	**532,500**	**9.0**	

Utilities Fund

39.0 filled · 2.0 vacant · 41.0 authorized

Utilities · Facilities Maintenance

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Facilities Maintenance Custodian	Higginbotham, Caleb	32,219	28,012	60,231	1.0	Filled
Facilities Maintenance subtotal		**32,219**	**28,012**	**60,231**	**1.0**	

Utilities · Grants

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Public Works Engineer	Wernisch, Caitlyn Marie	109,200	38,493	147,693	1.0	Filled
Project/ Grants Manager	Bumgarner, David J	82,992	29,297	112,289	1.0	Filled
Grant Administrator (Writer)	Glymph, Christopher	75,067	33,711	108,778	1.0	Filled
Grants subtotal		**267,259**	**101,501**	**368,760**	**3.0**	

Utilities · Sanitation

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Sanitation Refuse Collector	Johnson, Victor	32,219	20,058	52,277	1.0	Filled
Sanitation subtotal		**32,219**	**20,058**	**52,277**	**1.0**	

Utilities · Sewer / Wastewater Plant

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Reclaim Plant Assistant Superintendent	Mors, Matthew P	75,067	50,224	125,291	1.0	Filled
Reclaim Plant Lead Operator	Brown, Raymond M	70,928	48,706	119,634	1.0	Filled
Reclaim Plant Superintendent	McCann, Brian	90,270	23,675	113,945	1.0	Filled
Reclaim Plant Operator/ Trainee	Buck, Steven W	69,888	31,942	101,830	1.0	Filled
Reclaim Plant Operator/ Trainee	Hesson, Michael Joseph	44,782	32,449	77,231	1.0	Filled
Administrative Assistant II	Casto, Dawn M	52,749	20,847	73,596	1.0	Filled
Reclaim Plant Lead Mechanic	Wilt, Seth	46,675	23,819	70,494	1.0	Filled
Reclaim Plant Mechanic/ Trainee	Edwards, Trevarus	35,214	33,708	68,922	1.0	Filled
Reclaim Plant Mechanic/ Trainee	Dysput, Ryan J	36,587	29,741	66,328	1.0	Filled
Reclaim Plant Operator/ Trainee	Richardson, Michael A	36,587	26,085	62,672	1.0	Filled
Reclaim Plant Operator/ Trainee	Andrews, Jesse P	36,587	22,224	58,811	1.0	Filled
Reclaim Plant Operator/ Trainee	Martin, Ayden Christopher	33,862	15,517	49,379	1.0	Filled
Sewer / Wastewater Plant subtotal		**629,196**	**358,937**	**988,133**	**12.0**	

Utilities · Streets

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Doc Work Crew Supervisor	Johnson, Jackie	42,037	30,860	72,897	1.0	Filled
Streets subtotal		**42,037**	**30,860**	**72,897**	**1.0**	

Utilities · Water Administration

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Administrative Assistant II	Turbeville, Amanda R Rae	59,289	44,624	103,913	1.0	Filled
CSR Admin	Braden, Catharine	34,944	19,771	54,715	1.0	Filled
Water Administration subtotal		**94,233**	**64,395**	**158,628**	**2.0**	

Utilities · Water Plant

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Water Plant Superintendent	Bruneau, Shawn M	71,261	48,644	119,905	1.0	Filled
Water Plant Mechanic	Hayley, Cody Lee	45,864	23,460	69,324	1.0	Filled
Water Plant Operator- Trainee	Alford, Shannon M	40,414	21,705	62,119	1.0	Filled

Utilities · Water Plant

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Water Plant Operator- Trainee	Johnson, Erik T	36,587	20,350	56,937	1.0	Filled
Water Plant Operator- Trainee	Tincher, Eli	35,214	16,179	51,393	1.0	Filled
Water Plant Operator- Trainee	McCann, Zachary	33,862	11,978	45,840	1.0	Filled
Administrative Assistant I	Carle, Amie L	26,761	9,433	36,194	1.0	Filled
Water Plant Class A Operator	TBD	44,221	23,041	67,262	1.0	Vacant
Water Plant subtotal		**334,184**	**174,790**	**508,974**	**8.0**	

Utilities · Water/Sewer Distribution

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
W & S Dist Superintendent	Higginbotham, Eli H	74,797	50,571	125,368	1.0	Filled
W & S Supervisor	Pearson, James D	67,974	40,290	108,264	1.0	Filled
Recreation Program Coordinator	Fells, Reno C	51,875	41,540	93,415	1.0	Filled
W & S Utility Maintenance Trainee	Masteller, David Charles	39,853	48,968	88,821	1.0	Filled
Administrative Assistant II	Cruz, Jessica	42,037	26,276	68,313	1.0	Filled
W & S Utility Maintenance Trainee	Bass, Timothy	33,862	28,227	62,089	1.0	Filled
W & S Utility Maintenance Trainee	Swilley, Ryan A	37,128	20,705	57,833	1.0	Filled
W & S Utility	Kerwin, Aaron R	47,029	10,674	57,703	1.0	Filled
Administrative Assistant	Funk, Jodi	30,584	25,678	56,262	1.0	Filled
W & S Utility Maintenance Trainee	Maisel, Michael G	39,853	15,210	55,063	1.0	Filled
W & S Utility Maintenance Trainee	Redding, Jarred T	31,678	16,649	48,327	1.0	Filled
W & S Utility Maintenance Trainee	Sanchez, Aron	35,755	12,170	47,925	1.0	Filled
W & S Mechanic	TBD	45,864	23,460	69,324	1.0	Vacant
Water/Sewer Distribution subtotal		**578,289**	**360,418**	**938,707**	**13.0**	

Sanitation Fund

17.0 filled · 0.0 vacant · 17.0 authorized

Sanitation · Fleet / Garage

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Mechanic	Hirniak, Raymond P	63,276	29,687	92,963	1.0	Filled
Mechanic	Ellis, Bryce K	52,608	33,141	85,749	1.0	Filled
Vehicle Mechanic I	Starling, Karl	48,795	17,200	65,995	1.0	Filled
Fleet / Garage subtotal		**164,679**	**80,028**	**244,707**	**3.0**	

Sanitation · Sanitation

POSITION (JOB TITLE)	NAME	SALARY	FRINGE	TOTAL COST	FTE	STATUS
Sanitation Supervisor	Chandler, Edward A	95,747	27,776	123,523	1.0	Filled
Sanitation Equipment Operator	Cobbs, Eugene J	48,048	36,189	84,237	1.0	Filled
Sanitation Supervisor	Napier, Anthony L	49,962	27,432	77,394	1.0	Filled
Sanitation Drivers	Gilmore, Shaun M	45,219	28,633	73,852	1.0	Filled
Sanitation Equipment Operator	Barrella, John J	38,230	30,976	69,206	1.0	Filled
Sanitation Drivers	Norris, Pattrell	41,933	24,538	66,471	1.0	Filled
Sanitation Drivers	Davis, Kedrick	38,230	25,446	63,676	1.0	Filled
Sanitation Refuse Collector	Boone, Robert J	34,944	26,986	61,930	1.0	Filled
Sanitation Drivers	Leonard, Dennis	39,853	22,062	61,915	1.0	Filled
Sanitation Drivers	Webb, Mark L	43,139	17,886	61,025	1.0	Filled
Sanitation Drivers	Thomas, Timothy	41,496	14,806	56,302	1.0	Filled
Sanitation Refuse Collector	Williams, Reshawn	32,219	18,541	50,760	1.0	Filled
Sanitation Refuse Collector	Watts, Tremaine Rasade	32,219	18,361	50,580	1.0	Filled
Sanitation Refuse Collector	Soyland, Bjorn	31,678	10,853	42,531	1.0	Filled
Sanitation subtotal		**612,917**	**330,485**	**943,402**	**14.0**	
Public Works total authorized positions		**3,452,820**	**1,862,455**	**5,315,275**	**72.0**	

FY 2027 Active Grants Inventory

City of Palatka · City Manager's Office · Cynthia W. Curry, Interim City Manager · July 23, 2026

55
Grants in the inventory · federal, state, and other sources

$78,993,126
Total awarded · all sections combined

$53,339,217
Remaining to spend · as of the July 15, 2026 inventory

$1,471,847
Required city match · across all grants that report one

The City's grant inventory lists **55 grants** across four sections: 13 federal, 21 state, 9 other (including pending applications and revolving loans), and 12 reported on the SEFA or ending in FY 2026. Together they represent **$78,993,126** in awards, of which **$25,572,518** has been spent to date and **$53,339,217** remains. Grants requiring a local share carry a combined city match of **$1,471,847**.

SUMMARY INVENTORY ROLL-UP

Section	Grants	Amount Awarded	Expended (Lifetime)	Expended (FY 2026 / YTD)	Remaining Amount	Required City Match
Section A · Federal Grants	13	$8,928,841	$4,925,342	$385,366	$4,003,499	$2,194
Section B · State Grants	21	$50,219,846	$15,997,040	$6,272,345	$34,222,806	$752,095
Section C · Other Grants (Local, county, private, or foundation funded)	9	$14,438,999	$406,124	$128,310	$13,951,483	$590,176
Section D · Other Grants (Reported on SEFA and/or with end dates in FY 2026)	12	$5,405,440	$4,244,012	$1,487,257	$1,161,429	$127,382
Inventory Total	**55**	**$78,993,126**	**$25,572,518**	**$8,273,277**	**$53,339,217**	**$1,471,847**

SECTION A FEDERAL GRANTS Federally funded (FAA, FDOT, CDBG, ARPA, USDA, etc.)

Grantor	Grant Name	Purpose	Department	Amount Awarded	Expended (Lifetime)	Expended (FY 2026)	Remaining Amount	Required City Match	End Date
USDOT	**DOT Safe Streets 4-All - 2318**	Develop a comprehensive safety action plan	Public Works	$960,000	$235,000	$235,000	$725,000		1/9/2027
FEMA	**Smart Sewer Sensor - 2369**	Sewer Manhole Sensors, Warning System	Public Works	$164,721	$0	$0	$164,721		2/29/2028
FAA	**Airport Taxi "E"cho_Final Design -2348**	Design for taxiway E	Airport	$95,309	$67,294	$60,825	$28,014		9/30/2028
FAA	**Airport Taxiway E-Construction - 2382**	Construction of taxiway E	Airport	$1,153,000		$0	$1,153,000		6/30/2029
FAA	**Airport AGIS Survey Property Map - 2355**	Property survey of airport	Airport	$137,025	$128,689	$22,782	$8,336		9/30/2027
FAA	**Airport Aircraft Transient Apron FAA 2377**	Construct transient apron	Airport	$242,538	$66,418	$66,418	$176,120		9/30/2028
FDEM	**ARPA**	American Rescue Plan funds	City	$5,234,421	$4,113,377	$0	$1,121,044		12/31/2026
USDOJ	**FY24 COPS Hiring Program**	Payroll related costs: Salary, Employer Social Security, Employer Medicare, Dental, Life Insurance, Health and Pension costs for (4) Police Officers	Police	$500,000	$0	$0	$500,000		9/30/2029
USDOJ	**Edward Byrne Memorial Justice Assistance Grant**	3 Laptops & side by side roof rack	Police	$22,406	$22,406	$0	$0		9/30/2025
USDOJ	**Victims of Crime Act**		Police	$35,446	$0	$0	$35,446		
USDOJ	**Patrick Leahy Bullet Proof Vest Partnership**	Protective Equipment	Police	$4,388	$341	$341	$4,047	$2,194	
FDLE	**SAFE Grant Equipment**	Combat Fentanyl Eradication	Police	$129,587	$41,816	$0	$87,771		6/30/2024
FDLE	**Police Patrol Cars**	Purchase Patrol Cars	Police	$250,000	$250,000	$0	$0		6/30/2025
Section Total (13 grants)				**$8,928,841**	**$4,925,342**	**$385,366**	**$4,003,499**	**$2,194**	

SECTION B STATE GRANTS

State funded (FDOT state, FDEP, DEO, state appropriations, etc.)

Grantor	Grant Name	Purpose	Department	Amount Awarded	Expended (Lifetime)	Expended (YTD)	Remaining Amount	Required City Match	End Date
FDEO	**3 Areas of Flooding-2205**	Drainage improvements	Public Works	$1,537,633	$176,951	$8,600	$1,360,682		2/17/2027
FDEO	**WWTP Upgrades 2209**	dismantle/remove sludge treatment/dewatering system	Public Works	$4,991,700	$4,751,823	$6,843	$239,877		9/30/2026
FDEO	**22CV-S05 COVID Sidewalks**	Widen sidewalks and paths in downtown residential neighborhoods	Public Works	$5,000,000	$897,318	$614,141	$4,102,682		6/30/2026
FDEO	**Price Martin-2216**	Hardening Price Martin Center	Public Works	$1,176,315	$771,717	$603,034	$404,598		2/17/2027
FDEO	**Madison/5th -2221 23DB-N27**	Replace water pipes and pumps	Public Works	$750,000	$576,497	$35,100	$173,503	$0	9/30/2027
FDEO	**DEO RIF Lift Station Replacement D0207**	Pump replacement at Lift Station 16	Public Works	$340,195	$318,059	$270,262	$22,136	$680,390	7/31/2027
FDEP	**GAC Project-2213 DW540250 Loan**	Replacing existing GAC filters and pumps	Public Works	$3,424,200	$2,445,176	$635,836	$979,024		3/15/2028
FDEP	**Potable Water-2214**	Replacing water lines in north Palatka	Public Works	$10,500,000	$2,551,778	$2,541,783	$7,948,222		12/31/2026
FDEP	**FDEP LPA0354 Sewer Main - 2301**	Manhole and sewer lining	Public Works	$4,515,531	$2,182,145	$1,087,746	$2,333,386		1/31/2027
FDOC	**Waste Water Plant Headworks - 2602-DOC**	Rehabilitate and upgrade the headworks at its WWTP and construct a new influent channel.	Public Works	$4,932,396	$0	$0	$4,932,396		4/30/2030
FDOT	**RAISE Project-2021**	Transportation hub plan and build	Public Works	$8,176,001	$91,242	$0	$8,084,759		9/30/2027
FDOT	**SJA Downtown Streetscapes-2323**	Lighting/Sidewalks	Public Works	$1,500,000	$541,783	$102,116	$958,217		12/31/2026
FDOT	**Airport Master Plan - 2361**	Plan for airport and future expansion	Airport	$285,000	$275,777	$156,673	$9,223		9/30/2027
FDOT	**GT46 Airport Taxi "E"cho_Final Design -2348**	Design for taxiway E	Airport	$21,510	$21,510	$0	$0		9/30/2028
FDOT	**Airport Taxiway E-Construction - 2382**	Construction of taxiway E	Airport	$60,685	$0	$0	$60,685		6/30/2029

Grantor	Grant Name	Purpose	Department	Amount Awarded	Expended (Lifetime)	Expended (YTD)	Remaining Amount	Required City Match	End Date
FDOT	**Airport Emergency Generators - 2349**	Install emergency generators for fuel and security	Airport	$250,000	$211,902	$141,765	$38,098		3/31/2027
FDOT	**Airport Corp Hangar - 2353**	Design and build corporate hangar	Airport	$1,850,000	$100,375	$64,611	$1,749,625		9/30/2027
FDOT	**Airport AGIS Survey Property Map - 2355**	Property survey of airport	Airport	$15,000	$13,898	$2,131	$1,102		9/30/2027
FDOT	**Airport Wildlife Hazard Trench Fencing - 2364**	Install wildlife trench fencing along perimeter of airport	Airport	$600,000	$0	$0	$600,000		9/30/2027
FDOT	**Airport Aircraft Transient Apron FDOT - 2377**	Construct transient apron	Airport	$286,822	$68,120	$1,703	$218,702	$71,705	9/30/2028
FDOT	**Pedestrian Pier Memorial Bridge**	Construction & CEI management of the maintenance related deck replacement and rehabilitation of the Memorial Bridge pedestrian pier	Public Works	$6,858	$970	$0	$5,888	$0	6/30/2028
Section Total (21 grants)				**$50,219,846**	**$15,997,040**	**$6,272,345**	**$34,222,806**	**$752,095**	

SECTION C OTHER GRANTS Local, county, private, or foundation funded

Grantor	Grant Name	Purpose	Department	Anticipated Amount Awarded	Expended (Lifetime)	Expended (YTD)	Remaining Amount	Required City Match	End Date
HMGP	**RetroFit FireStation #1 - Pending**	Hardening Roof Hazard Mitigation	Fire	$250,000			$250,000	$62,500	
USDA	**USDA Grant Ladder (truck #) - Pending**	Ladder Truck	Fire	$1,566,600			$1,566,600	$522,328	
	Firehouse Subs - Pending	Extraction Tools	Fire	$40,000					
	Clay Electric Round Up Grant - Pending	Hazardous Mat Response Equip	Fire	$20,000					
	Florida State Fire Marshal Decontamination Grant-Pending	Exhaust capture devices for new trucks (Ladder/Engn	Fire	$21,392				$5,348	
	Drinking Water State Revolving Fund	DW540220	Finance	$10,967,862			$10,967,862		
	Drinking Water State Revolving Fund	DW541901	Finance	$1,075,087		$128,310	$1,075,087		
	Drinking Water State Revolving Fund	DW540230	Finance	$483,058	$391,124	$0	$91,934		
	Libra Philanthropies	Provide Equipment, preparation and Maint	Finance	$15,000	$15,000	$0	$0		12/31/2024
Section Total (9 grants)				**$14,438,999**	**$406,124**	**$128,310**	**$13,951,483**	**$590,176**	

SECTION D OTHER GRANTS

Reported on SEFA and/or with end dates in FY 2026

Grantor	Grant Name	Purpose	Department	Amount Awarded	Expended (Lifetime)	Expended (YTD)	Remaining Amount	Required City Match	End Date
FDOC	**MT013 - 2220**	Sanitary Sewer Master Plan	Public Works	$385,000	$367,000	$136,392	$18,000		4/30/2026
FDEO	**23DB-N27 - 2221**	Replacing water lines	Public Works	$750,000	$76,607	$35,100	$673,393		7/31/2027
FDOS	**Jenkins - 2238**	Renovating Jenkins Community Center	Public Works	$690,000	$690,000	$65,023	$0	$95,000	6/30/2026
FDEP	**Palm (Triangle) Bowl Park Phase 1 2363**	Create Dog Park	Public Works	$50,000	$45,912	$333	$4,088		6/30/2027
FDEP	**Shaw Buck Park Phase 1 2365**	New playground equipment	Public Works	$50,000	$36,305	$8,571	$13,695		6/30/2027
FDEO	**Affordable Housing 2324**		Public Works	$2,000,000	$1,553,251	$994,174	$446,749		6/30/2027
FDEO	**Technical and Planning Assistance Comprehensive Plan**	Downtown Revitalization Plan	Public Works	$75,000	$75,000		$0		6/30/2025
FDEO	**Technical and Planning Assist 5-Year Downtown Strategic**	Downtown Revitalization Plan	Public Works	$40,000	$40,000		$0		6/30/2025
FDEM	**Hazard Mitigation 2317**	H0977	Public Works	$308,440	$308,440	$0	$0	$32,382	1/31/2026
FDOS	**Bronson House 2360**		Public Works	$367,000	$361,497	$247,664	$5,503		6/30/2026
FDOT	**Airport Tree Obstruction - closed**	G2N21	Airport	$575,000	$575,000	$0	$0		12/31/2025
FDOT	**Airport - Gate Controls - Closed**	G2R81	Airport	$115,000	$115,000	$0	$0		12/31/2027
Section Total (12 grants)				**$5,405,440**	**$4,244,012**	**$1,487,257**	**$1,161,429**	**$127,382**	

ADOPT RESOLUTION 2026-R-114 A Resolution of the City Commission of the City of Palatka, Putnam County, Florida; Relating to the Levy of General Municipal Purpose Ad Valorem Taxes for the Fiscal Year 2026-2027 Beginning October 1, 2026 and Ending September 30, 2027; Establishing a Proposed Maximum Millage Rate; Computing the Rolled-Back Rate; Setting a Public Hearing; Providing for Notice to the Putnam County Property Appraiser; Providing for Scrivener's Errors; and Providing for an Immediate Effective Date

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The City Commission set the proposed maximum, not-to-exceed operating millage rate for Fiscal Year 2027 at 6.2397 mills, set the first public hearing for September 10, 2026 at 6:00 PM, and notify the Putnam County Property Appraiser. Adoption of this millage rate requires a two-thirds vote of the City Commission, which is four of five members for the City of Palatka.

BACKGROUND

Analysis of property values: On June 1, 2026, the City received estimated taxable values from the Putnam County Property Appraiser indicating an estimated taxable value of $804,795,070. On July 1, 2026, the City received the Certification of Taxable Value indicating that the taxable value for the City of Palatka is $794,516,901 for Tax Year 2026 (FY 2027), including $12,754,992 of net new taxable value. The certified value came in $10,278,169, or 1.28%, below the June 1 estimate. Measured against the Tax Year 2025 final taxable value of $742,304,129, the certified roll represents an increase of $52,212,772, or 7.03%.

The following table summarizes this information:

Taxable value	**Estimated, June 1**	**Certified, July 1**	**Estimated vs certified**
Taxable valuation	$804,795,070	$794,516,901	(10,278,169)
Millage rate	6.2397	6.2397	

Property tax revenue, budgeted at 95%	$4,770,596	$4,709,670	(60,926)

PROJECT ANALYSIS

Proposed maximum millage rate for Fiscal Year 2027: The proposed maximum, not-to-exceed millage rate for Fiscal Year 2027 is 6.2397 mills, the same rate adopted for Fiscal Year 2026. Applied to the certified taxable value, the millage rate produces a gross levy of $4,957,547. Budgeted at 95 percent, consistent with section 200.065(2)(a), Florida Statutes, it produces an estimated $4,709,670 in General Fund property tax revenue.

Vote required: Under the Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MMP), the majority vote maximum millage rate is 5.9248 mills and the two-thirds vote maximum millage rate is 6.5173 mills. Because the proposed rate of 6.2397 mills is greater than the majority vote maximum but does not exceed the two-thirds vote maximum, adoption requires a two-thirds vote of the governing body. For the City of Palatka, which has a five member Commission, that is four affirmative votes.

Rolled-back rate: As defined in section 200.065, Florida Statutes, the rolled-back rate is the millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone substantial rehabilitation, property added due to geographic boundary changes, tangible personal property value in excess of 115 percent of the previous year's value, and any dedicated increment value, will provide the same ad valorem tax revenue as was levied during the prior year.

The rolled-back rate for Fiscal Year 2027 is 5.9248 mills. The proposed maximum millage rate of 6.2397 mills is 5.31 percent above the rolled-back rate. As a result, the City is required to publish a Notice of Proposed Tax Increase in accordance with the State of Florida's Truth in Millage requirements. At the rolled-back rate the City would receive an estimated $4,471,986 in property tax revenue (budgeted at 95 percent), which is $237,684 less than at the current rate.

Impact on homesteaded property owners: Florida's homestead exemption removes the first $25,000 of assessed value from taxation, and a second exemption removes up to an additional $25,722 of assessed value above $50,000 for non-school levies such as the City's. The second exemption is adjusted for inflation each year under the constitutional amendment approved by voters in 2024. Together the two exemptions remove up to $50,722 of assessed value. Assessed value also reflects the Save Our Homes assessment limitation, which caps annual increases in the assessed value of a homestead at 3 percent or the change in the Consumer Price Index, whichever is less. As a result, a homesteaded property's assessed value is typically well below what the home would sell for.

Based on the 2025 certified tax roll, the most recent parcel data published by the Putnam County Property Appraiser, the median assessed value of a homesteaded single-family home in

Palatka is $85,970. Approximately 60 percent of the City's single-family homes are homesteaded. The following table shows the effect of the proposed rate at a range of assessed values:

Assessed value	Homestead exemption	Taxable value	Annual City tax at 6.2397	At rolled-back 5.9248	Difference
$50,000	$25,000	$25,000	$155.99	$148.12	$7.87
$75,000	$50,000	$25,000	$155.99	$148.12	$7.87
$85,970 (median)	**$50,722**	**$35,248**	**$219.94**	**$208.84**	**$11.10**
$100,000	$50,722	$49,278	$307.48	$291.96	$15.52
$150,000	$50,722	$99,278	$619.46	$588.20	$31.26
$200,000	$50,722	$149,278	$931.45	$884.44	$47.01

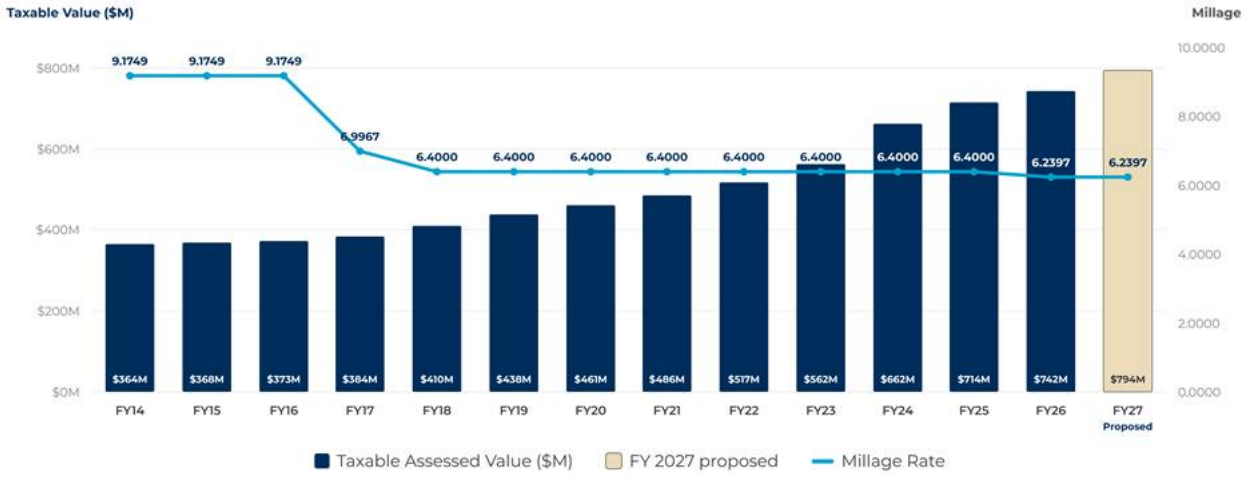
A home assessed between $50,000 and $75,722 is taxed on $25,000 regardless of its value, because the second homestead exemption rises along with the home's assessed value across that range. This is why the first two rows of the table pay the same amount.

Impact on non-homesteaded property owners: Property that does not receive a homestead exemption is taxed on its full assessed value. For non-school levies, increases in the assessed value of non-homestead real property are limited to 10 percent per year. Assessed value may increase up to that limit even if market value does not change, which is commonly referred to as recapture. The median assessed value of a non-homesteaded single-family home in Palatka is $90,640, based on the 2025 certified roll.

Assessed value	Taxable value	Annual City tax at 6.2397	At rolled-back 5.9248	Difference
$50,000	$50,000	$311.99	$296.24	$15.75

$75,000	$75,000	$467.98	$444.36	$23.62
$90,640 (median)	**$90,640**	**$565.57**	**$537.02**	**$28.54**
$100,000	$100,000	$623.97	$592.48	$31.49
$150,000	$150,000	$935.96	$888.72	$47.24
$200,000	$200,000	$1,247.94	$1,184.96	$62.98

Historical perspective: The following chart provides a historical overview of taxable assessed values and the corresponding City operating millage rate from Fiscal Year 2014 through Fiscal Year 2027. The City reduced its operating millage from 9.1749 mills to 6.4000 mills between Fiscal Year 2016 and Fiscal Year 2018, and reduced it again to 6.2397 mills in Fiscal Year 2026. The FY 2027 maximum millage maintains the millage rate at 6.2397 mills. Over the same period taxable value grew from $364 million to the certified $794.5 million.



Source: City of Palatka Annual Financial Report and Certifications of Taxable Value (Form DR-420). Fiscal Year 2014 to Fiscal Year 2023 and Fiscal Year 2025 to Fiscal Year 2026 at final taxable value; Fiscal Year 2024 and Fiscal Year 2027 at certified taxable value.

Statutory requirements: Section 200.065, Florida Statutes, entitled Method of Fixing Millage, establishes the guidelines all local government entities must use in setting millage rates. Under the statute, the City is required, within 35 days of receipt of the Certification of Taxable Value, which was received July 1, 2026, to advise the Putnam County Property Appraiser of the

proposed operating millage rate, the calculated rolled-back rate, and the date, time and place of the first public hearing to consider the proposed millage rate and budget for Fiscal Year 2027.

After setting the proposed maximum, not-to-exceed millage rate, the City Commission may lower the proposed millage rate at any time before final adoption. Increasing it may only be accomplished by completing a mailing and advertising process to every property owner in the City. The City's proposed millage rate, along with those of the other taxing authorities, will be included in the Truth in Millage statements mailed to each property owner by the Putnam County Property Appraiser.

Setting the ceiling at the current rate preserves every option available to the Commission through the September hearings. The rate may be lowered at any point before final adoption, including to the rolled-back rate, but it cannot be raised without mailing a new notice to every property owner in the City. Adopting the rolled-back rate as the ceiling would reduce General Fund property tax revenue by $237,684 and would foreclose the Commission's ability to set a higher rate in September.

First public hearing: The first public hearing on the proposed operating millage rate and budget must be held no earlier than 65 days and no later than 80 days from the start of the TRIM calendar on July 1. The hearing may not be held on a Sunday or on a day used by Putnam County or the Putnam County School District for their hearings, and if held on a day other than Saturday it must begin after 5:00 p.m. The City must adopt its millage rate before adopting its budget. It is recommended that the first public hearing be held on September 10, 2026 at 6:00 PM.

Second public hearing: Within 15 days after adoption of the tentative millage rate and budget, the City must advertise its intent to adopt a final millage rate and budget. It is recommended that the second public hearing be held on September 24, 2026 at 6:00 PM.

Staff Recommendation

Adopt the proposed maximum, not-to-exceed operating millage rate for Fiscal Year 2027 at 6.2397 mills and set the first public hearing for September 10, 2026 at 6:00 PM.

ATTACHMENTS

1.	114. Resolution 2026-R-114 Proposing Maximum Millage Rate

RESOLUTION NO. 2026-R-114

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, PUTNAM COUNTY, FLORIDA; RELATING TO THE LEVY OF GENERAL MUNICIPAL PURPOSE AD VALOREM TAXES FOR THE FISCAL YEAR 2026-2027 BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; ESTABLISHING A PROPOSED MAXIMUM MILLAGE RATE; COMPUTING THE ROLLED-BACK RATE; SETTING A PUBLIC HEARING; PROVIDING FOR NOTICE TO THE PUTNAM COUNTY PROPERTY APPRAISER; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN IMMEDIATE EFFECTIVE DATE

WHEREAS, the Property Appraiser of Putnam County, Florida certified the 2026 taxable values to the City Commission of the City of Palatka, Florida on July 1, 2026; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the corporate limits of the City of Palatka has been certified by the Putnam County Property Appraiser to the City of Palatka as $794,516,901 through Form DR-420 line 4; and

WHEREAS, the rolled-back rate is 5.9248 mills; and

WHEREAS, Section 200.065, Florida Statutes, requires the City Commission to advise the Property Appraiser of its rolled-back millage rate, its proposed millage rate, and of the time, date, and place at which a public hearing will be held to consider the proposed millage rate and the proposed tentative budget; and

WHEREAS, a proposed maximum millage rate in the amount of 6.2397 mills is level to the prior year operating millage rate of 6.2397 mills; and

WHEREAS, the City Commission of the City of Palatka has determined therefore that it is in the best interest of the public welfare to adopt a proposed maximum millage rate in the amount of 6.2397 mills.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Palatka, Putnam County, Florida, as follows:

Section 1. The proposed maximum millage rate necessary to fund the proposed tentative general purpose municipal budget for the City of Palatka's Fiscal Year 2026-2027 is 6.2397 mills.

Section 2. The Fiscal Year 2026-2027 proposed maximum operating millage rate is 6.2397 mills, which is level to the prior year operating millage rate and is greater than the rolled-back rate of 5.9248 mills by 5.31%.

Section 3. The voted debt service millage is 0 mills.

Section 4. The first public hearing to consider the proposed millage rate and the tentative budget for general municipal purposes will be held on Thursday, September 10, 2026, at 6:00 p.m., or as soon thereafter as the matter may be heard, at City Hall, 201 N. 2nd Street, Palatka, Florida.

Section 5. The City Manager is hereby authorized and directed to provide a copy of this Resolution to the Putnam County Property Appraiser for use in preparing the Notice of Proposed Property Taxes, as required by Section 200.069, Florida Statutes, and to execute, as the Administering Official, any Department of Revenue forms necessary to complete this certification.

Section 6. The City Manager or designee, without public hearing, is authorized to correct any typographical or 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.

Section 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND RESOLVED by the City Commission of the City of Palatka, Florida, on this 23rd day of July, 2026.

CITY OF PALATKA

_____

By: Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West, ESQ.

Ratify and confirm the Fire Assessment resolution adopted on May 28, 2026
July 23, 2026
City of Palatka City Commission
Cynthia W. Curry, Interim City Manager

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Ratify and confirm the resolution adopted on May 28, 2026, in all respects, without changing the Commission's previously established direction.

BACKGROUND

The City published a remedial public notice concerning the annual Fire Service Assessment. The remedial notice was necessary because the original published notice inadvertently omitted the location map required as part of the statutory notice.

The remedial publication is corrective in nature and is intended to ensure the public receives complete notice and an additional opportunity to comment on the maximum Fire Service Assessment rates before the City Commission proceeds with the annual assessment process. The assessment rates identified in the remedial notice are unchanged from those previously considered by the City Commission. The current rates are $125 per parcel plus $2.46 per $1,000 of building value.

PROJECT ANALYSIS

The remedial notice does not reopen or alter the substance of the Fire Service Assessment proceedings or require the City Commission to reconsider its prior policy decisions. Rather, it merely provides an additional opportunity for public comment on the narrow issue previously noticed, specifically, the maximum Fire Service Assessment rates and the Commission's prior direction that it would not continue to expend City funds to provide exemptions for institutional properties. At the City's July 23 meeting, the Commission need only do the following in order to be legally compliant:

1. Open the public hearing on this limited remedial matter;

2. Receive and consider any public comment;

3. Close the public hearing; and

4. Ratify and confirm the resolution adopted on May 28, 2026, in all respects, without changing the Commission's previously established direction.

Fiscal impact of the exemption question. For transparency, the cost of continuing an institutional exemption is set out below. The assessment applies to 136 institutional parcels (churches, private schools, nonprofits, lodges, care facilities, and similar). If the Commission continued the transitional 50% exemption, the City would forgo about $96,553 per year, which the General Fund would absorb. Every dollar exempted is a dollar the General Fund must cover, and the cost recurs every year the exemption continues.

Institutions pay	Exemption	Institutional revenue collected	Forgone (General Fund covers)	Total fire roll
100% (no exemption)	0%	$193,105	$0	$2,369,348
95%	5%	$183,450	$9,655	$2,359,693
90%	10%	$173,795	$19,311	$2,350,037
80%	20%	$154,484	$38,621	$2,330,727
75%	25%	$144,829	$48,276	$2,321,072
50% (transitional level)	50%	$96,553	$96,553	$2,272,795
25%	75%	$48,276	$144,829	$2,224,519

Who the exemption benefits. The cost is concentrated in a few large facilities, not the small churches. The 15 largest parcels account for about 58% of the cost. The exemption mainly subsidizes a hospital, a nursing facility, and retirement housing.

Largest institutional parcels	Type	Annual cost at 50%

Putnam Community Medical Center	Hospital	$12,362
Palatka SNF Realty	Nursing facility	$12,362
Palatka Retirement Villas	Nursing home	$4,412
First Baptist Church of Palatka	Church	$4,152
All other 132 parcels (mostly small churches)	Mixed	$63,265
136 parcels (total)		**$96,553**

Staff Recommendation

Do not change the direction previously provided by the City Commission on May 28, 2026. Receive and consider any public comment offered as a result of the remedial notice. This public hearing is limited in scope. The Commission should receive any public comment regarding the maximum Fire Service Assessment rates and the previously announced policy direction concerning institutional property exemptions. Following public comment, the public hearing should be closed.

The remedial notice does not require the Commission to reconsider its prior policy direction or establish different assessment rates. Rather, it provides an additional opportunity for public participation and serves to ratify and confirm the Commission's prior action after completion of the corrective notice process. After public comment, ratify and confirm the resolution adopted on May 28, 2026, in all respects.

The Commission may, if it elects, continue a partial exemption at the stated annual cost; that would require an offsetting expenditure reduction or other revenue.

ATTACHMENTS

1.	Fire Assessment Deck - July 23 (DRAFT FINAL)
2.	102. Resolution 2026-R-102 Fire Protection Services
3.	Attachment 2 - Institutional Parcel List (136 parcels)
4.	Fire Remedial Ad 2
5.	Attachment 4 - Ennead Annual Summary Memorandum (FY 2026-27)

CITY OF PALATKA
Relax. Explore. Repeat.

Fire Services Assessment

Supplemental Public Hearing & Ratification · July 23, 2026

City Manager’s Office · Cynthia W. Curry
Interim City Manager · July 2026

Where this stands tonight

1

Action tonight · ratify the assessment adopted May 28

136

Institutional parcels · the one open question

$96,553

Cost to continue the exemption · per year, to the General Fund

- **Tonight is a supplemental public hearing.** The City re-published a corrected notice, so the Commission reopens for public comment and then ratifies Resolution 2026-R-102, adopted May 28.
- **One policy question remains:** whether to continue any exemption for institutional (church and nonprofit) parcels. The May 28 direction was to discontinue it.

Fire assessment: how we got here

When	What happened
April 8	Commission asked staff to recalculate fire revenue and bring institutional exemption scenarios before finalizing Fire's budget.
April 29	Commission requested 501(c)(3) recapture scenarios; Legal to confirm the required notice method.
May 20	Finance presented the exemption options (25% and 50%) and the General Fund impact at the budget workshop.
May 28	Commission adopted Resolution 2026-R-102 at flat prior-year rates and set the direction to discontinue the transitional institutional exemption.
June to July	City published a remedial notice to cure a location map inadvertently omitted from the original statutory notice.
July 23	Supplemental public hearing on the remedial matter, then ratify and confirm Resolution 2026-R-102.

What the assessment funds

$2.37M
Total assessment roll · about 53.9% of the fire budget

$125
Per parcel · Tier 2 charge

$2.46
Per $1,000 of building value · Tier 1 rate

- **A charge for fire service, not a property tax.** Every developed parcel pays it, including parcels that pay no property tax.
- **It covers about half of fire service.** The General Fund covers the balance of the fire budget.
- **Rates are unchanged** from those adopted May 28. The remedial notice did not alter them.

Share is measured against the assessable fire budget of $4.39M (the fire department budget less EMS and training costs, which the assessment excludes), per the City's assessment consultant, Ennead LLC (May 2026).

What each option costs

Institutions pay	Exemption	Revenue collected	General Fund cost
100% · no exemption (recommended)	0%	$193,105	$0
95%	5%	$183,450	$9,655
90%	10%	$173,795	$19,311
80%	20%	$154,484	$38,621
75%	25%	$144,829	$48,276
50% · past practice	50%	$96,553	$96,553
25%	75%	$48,276	$144,829

Institutional revenue at 100% is $193,105 across 136 parcels; every dollar exempted is covered by the General Fund.

Figures reflect the preliminary assessment roll (March 2026 property appraiser data), confirmed by the City's assessment consultant, Ennead LLC. The roll certified in September may shift slightly with ownership changes or parcel splits.

The exemption question

136

Institutional parcels · churches, schools, nonprofits, care facilities

$1,420

Average full assessment · per institutional parcel, per year

$96,553

Cost of the 50% exemption · per year, absorbed by the General Fund

- **Who it covers.** 136 institutional parcels: churches, private schools, nonprofits, lodges, and care facilities.
- **Why it is a General Fund question.** Every dollar exempted is covered by the General Fund, and the cost recurs every year the exemption continues.
- **The exemption was transitional.** It was intended to be temporary, and the May 28 direction was to discontinue it.

THE DECISION

Stay the May 28 course and discontinue the exemption, or continue a partial exemption and cover the cost from the General Fund or an offsetting reduction.

Who the exemption actually benefits

Largest institutional parcels	Type	Annual cost at 50%
Putnam Community Medical Center	Hospital	$12,362
Palatka SNF Realty	Nursing facility	$12,362
Palatka Retirement Villas	Nursing home	$4,412
First Baptist Church of Palatka	Church	$4,152
All other 132 parcels (mostly small churches)	Mixed	$63,265
136 parcels		**$96,553**

The 15 largest parcels are 58% of the cost. The exemption mainly subsidizes a hospital, a nursing facility, and retirement housing, not the small neighborhood churches.

City Manager recommendation

RECOMMENDATION

Ratify and confirm Resolution 2026-R-102, do not change the May 28 direction, and discontinue the transitional institutional exemption.

- **Protects the General Fund.** Avoids a recurring $96,553 draw, most of it subsidizing large institutional facilities.
- **Treats all developed parcels uniformly** for a service every parcel receives.
- **Honors the transitional intent** of the original exemption.
- **The Commission may still continue a partial exemption** at the stated cost, offset by a spending reduction or other revenue.

Direction needed tonight

Step	Action
1	Open the public hearing on this limited remedial matter.
2	Receive and consider any public comment.
3	Close the public hearing.
4	Ratify and confirm Resolution 2026-R-102 in all respects, without changing the May 28 direction; or take other action on the exemption.

TIMING

The direction must be final before the assessment roll is certified for the September tax bill.

CITY OF PALATKA
Relax. Explore. Repeat.

Fire Services Assessment

Supplemental Public Hearing & Ratification · July 23, 2026

City Manager's Office · Cynthia W. Curry
Interim City Manager · July 2026

Inst: 202654013220 Date: 05/29/2026 Time: 11:45AM By: KS, DC,
Matt Reynolds, Putnam, County Page 1 of 8 B: 1871 P: 1698

RESOLUTION NO2026-R-102

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; CONFIRMING REQUIRED STATUTORY NOTICE AND IMPOSING AND LEVYING FIRE SERVICE ASSESSMENTS; PROVIDING DIRECTIONS; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

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

ARTICLE I
INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of the City Commission (the "Commission") of City of Palatka, Florida (the "City") is adopted pursuant to City Ordinance No. 15-14 (the "Assessment Ordinance"), City Resolution No. 2015-11-19 (as may be amended, supplemented and confirmed from time to time, the "Initial Annual Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 1.02. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget year) commencing October 1, 2026, contemplated by Section 2.05 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Annual Assessment Resolution.

SECTION 1.03. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Annual Assessment Resolution imposing special assessments to provide for the funding of fire protection services, facilities and programs, and providing for annual collection thereof pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance.

(B) Prior to commencing collection, the City obtained a judicial determination from the Circuit Court of the Seventh Judicial District of the State of Florida in and for Putnam County that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Annual Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Fire Service Assessments to annually fund fire protection essential services and fund and finance associated capital improvements and equipment, the method of apportioning the Fire Service Assessments among the real property subject thereto, the burdens relieved and special benefit conveyed by the fire protection services and facilities funded in part through the Fire Service Assessments, the superior nature of lien of the Fire Service Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment"). Each property owner was then provided a direct-mailed bill for Fiscal Year 2015-16 specific to each property assessed and additional notice and information concerning the anticipated non-ad valorem Fire Service Assessment for Fiscal Year 2016-17. On March 26, 2016, an additional notice was published in a newspaper of general circulation. Such notices briefly explained the collection process for an amount equivalent to any unpaid amount due and how the City Commission expected to collect unpaid assessments or amounts equivalent thereto which otherwise created City budget shortfalls and diminish operating reserves, as well as fund and collect future year's Fire Service Assessments. All such assessments were collected, without loss of property. For each Fiscal Year, the city has complied with and employed the Uniform Method of Collection of Fire Service Assessments.

(C) The Assessment Ordinance provides for the adoption each year of an Annual Assessment Resolution approving, confirming or amending the Fire Service Assessment Roll. This Resolution accomplishes such activity.

(D) The city has duly scheduled and provided published and other extraordinary notice of a public hearing for May 28, 2026, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2026-27 and included a statement of intent not to increase the rate of assessment.

(E) Notice required by law of such public hearing was published in compliance with Section 2.04 of the Assessment Ordinance and the Uniform Collection Assessment Act on or before July 3, 2026, and proof of publication is attached hereto as Appendix A.

(F) Additional and extraordinary interactive notice has also been made available on the internet on the City's website at: https://quicksearch.ennead-data.com/palatka and www.palatka-fl.gov/fireassessment with additional access available via computer terminal upon request available during business hours to the public at City Hall.

(G) The Fire Service Assessment Roll (along with additional explanatory information on the City's website) has heretofore and continues to be made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the Assessment Ordinance has been duly provided..

(H) On or before May 28, 2026, at a duly scheduled and noticed meeting, the City Commission again acknowledges receiving and reviewing a fire budget and assessment review update summary prepared by Ennead, LLC (the "Executive Summary") and has considered same along with advice and input from City officials and staff, as part of the budget consideration process for use of the Fire Service Assessment as a component part of the overall annual City budget by confirming proposed rates of assessments, and accordingly provided direction.

(I) A public hearing was held on May 28, 2026, and comments, concerns and objections of all interested people have been duly received, heard and considered. Additionally, the City Commission again reviewed the updated Executive Summary and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of public discussion or comment upon the subject of funding fire protection services, facilities and programs at regularly scheduled meetings and workshops of the City Commission on several occasions including April 9, 2015, July 9, 2015, July 23, 2015, August 6, 2015, August 18, 2015, September 10, 2015, September 24, 2015, October 22, 2015, March 24, 2016, April 14, 2016, July 27, 2017, August 31, 2017, July 12, 2018, August 9, 2018, July 18, 2019, August 8, 2019, July 23, 2020, August 27, 2020, July 22, 2021, August 25, 2022, July 27, 2023, July 11, 2024, September 12, 2024, and July 24, 2025 as well as the overall fiscal and other circumstances of the City.

(J) The Assessments contemplated in this Resolution are imposed by the City Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(K) The Final Judgment expressly provides that "[t]he Fire Service Assessments are not imposed by the Putnam County Property Appraiser or the Putnam County Tax Collector. The statutory duties of the property appraiser and the tax collector are unaffected by the City's use of information produced by such entities. Any duties of the property appraiser or the tax collector in regard to the collection of the Fire Service Assessments under section 197.3632, [Florida Statutes], are wholly ministerial and the property appraiser and the tax collector are without any discretion with regard to the collection of Fire Service Assessments on the tax notice once the City elects to use this method and complies with the requirements of the statute." The City has fairly and carefully complied with the Assessment Ordinance and all general law provisions.

(L) The legislative determinations and findings set forth in the Initial Annual Assessment Resolution, as amended, and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

(M) The City Commission hereby finds and determines that the Fire Service Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated fire protection services and facilities by fairly and reasonably allocating a portion of the cost thereof among specially benefitted property.

ARTICLE II
ASSESSMENT

SECTION 2.01. RATIFICATION AND CONFIRMATION. The benefits to property and methods of apportionment provided for herein, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have previously been judicially validated as for proper, legal and paramount public purposes and fully authorized by law by the Circuit Court of the Seventh Judicial District of the State of Florida in and for Putnam County; and, are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution. For the purposes of supporting and adopting this Resolution the determinations in the foregoing Final Judgment, and the Initial Annual Assessment Resolution are each also hereby supplementally incorporated herein by reference and ratified and confirmed under the circumstances and timing required to govern effectively as relevant and applicable.

SECTION 2.02. PROCEDURAL COMPLAINCE.

(A) The Assessment Coordinator has caused to be prepared a preliminary Fire Service Assessment Roll that contains the following information:

(1) a summary description of each Tax Parcel (conforming to the description contained on a recently certified Tax Roll prepared and maintained by the Property Appraiser for the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Fire Service Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the most recent certified Tax Roll, which will be updated in normal course prior to any certification of the Assessment Roll to the Tax Collector; and

(3) the proposed amount of the total Fire Service Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2025, exclusive of anticipated costs of collection and administration.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to fire protection, the special assessments provided for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee, or which are otherwise funded by such impact fee.

(C) Copies of the Assessment Ordinance, this Resolution and the preliminary Fire Service Assessment Roll have been made available in the City Clerk's office at 201 North Second Street, Palatka, Florida or have been open to public inspection in a manner consistent with the Assessment Ordinance. The purpose of the assessment, amount of the proposed rates of assessment for each Tax Parcel, and all other necessary information was noticed by publication and at or through the City's website and accessible through the internet at http://quicksearch.ennead-data.com/palatka and www.palatka-fl.gov/fireassessment and at the City Clerk's office located at City Hall, 201 N. Second Street, Palatka, Florida.

(D) The City Commission duly provided the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of publication of the notice is attached hereto as Appendix A.

(E) The Assessment Roll shall be necessarily updated from time to time in due course, to show changes in parcel configuration or other administrative corrections. In the event the Assessment Coordinator makes any exemptions, administrative hardship deferrals or other similar modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, funding for such changes to the Assessment Roll shall be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or this Annual Assessment Resolution.

(F) A public hearing was duly held on May 28, 2026, commencing at or about 6 p.m. in City Hall Commission Chambers, 201 N. Second Street, Palatka, Florida, at which time the Commission received and considered information and comments on the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Fire Service Assessments and the method of collection thereof as required by the Assessment Ordinance.

SECTION 2.03. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Fire Service Assessed Cost, exclusive of the nominal City administrative charge to defray its costs of collection and annual administration, to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2026, is $2,369,348. This includes:

(B) The Tier 1 Assessment, net of exemptions herein, of $1,869,598 based on relative value of improvement for each Tax Parcel (for more variable costs) and the Tier 2 Assessment, net of exemptions herein, of $499,750 assessed per Tax Parcel (for more fixed, readiness to serve costs).

(C) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Commission in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2026.

(D) The rate of Fire Service Assessment will remain the same as for the current Fiscal Year and is (1) $2.46 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) $125.00 per Tax Parcel (Tier 2). Accordingly, the rate of assessments has not increased since inception a decade ago.

SECTION 2.04. IMPOSITION OF ASSESSMENTS.

(A) Upon adoption hereof, Fire Service Assessments are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

(B) Fire Service Assessments shall be imposed against Tax Parcels located within the City, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution. When imposed, the Fire Service Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided in the Assessment Ordinance.

(C) As provided for herein, the Fire Service Assessed Cost shall be apportioned among all Tax Parcels within the City, not otherwise exempted hereunder, and including any statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability. The estimated Fire Service Assessed Cost and rate of Fire Service Assessment shall be that described in Section 2.03 hereof.

(D) In the same manner as in the current Fiscal Year, the City Commission determines to separately and additionally charge, impose and levy an administrative and collection amount per Tax Parcel of $5.00 as a part of the assessment to defray its costs of collection and annual administration.

(E) The method of determining the Fire Service Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method to share costs and benefits of collection, administration, and the continuous availability of fire protection services, facilities and programs, among Tax Parcels of Assessed Property located within the City.

(F) The Fire Service Assessment Roll is hereby approved, and shall be modified, adjusted and certified as provided in the Assessment Ordinance and this Resolution.

(G) Collection of the Fire Service Assessments shall take place pursuant to the uniform billing method of collection described in Article III of the Assessment Ordinance.

SECTION 2.05. DIRECTION CONCERNING INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the Ordinance an interim Assessment may be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of an Annual Assessment Resolution. The amount of the interim Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Assessment Resolution for the Fiscal Year in which the Certificate of Occupancy is issued, with such monthly rate being imposed for each full calendar month remaining in the Fiscal Year after the issuance of the Certificate of Occupancy. The determination of the relative improvement value for each such Tax Parcel (Tier 1 rate) for the purposes of calculating any interim Assessment may be based upon the estimated value of improvements listed in any permit associated with the Certificate of Occupancy, or such other similarly available date as reasonably determined by the Assessment Coordinator for such interim period only. Issuance of a Certificate of Occupancy by mistake or inadvertence, without the payment in full of the interim Assessment, does not relieve the owner of such property of the obligation of full and timely payment. Such interim Assessment is due and payable on the date the Certificate of Occupancy was issued and constitutes a lien against such property as of that date. Said lien being equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved.

(B) As a matter of expediency and due to the relatively small amount of growth and disproportionately small amount of revenue to be collected, and the fact that assessment will be captured automatically in the ensuing Fiscal Year assessment, the City Commission makes the practical determination to not seek to collect any such unpaid interim assessments for the period prior to January 1, 2026. All costs for services and facilities attributable to same shall be paid for by legally available revenues other than any Fire Service Assessment proceeds.

SECTION 2.06. DIRECTION CONCERNING ANY EXEMPTION.

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in certain circumstances subject to the Fire Service Assessments contemplated hereunder. Tax Parcels classified or described by the Property Appraiser as institutionally tax exempt, including the following classifications: (1) vacant institutional, (2) churches & temples, (3) private schools & colleges, (4) privately-owned hospitals, (5) homes for the aged, (6) mortuary, cemetery &

crematorium, (7) clubs, lodges & union halls, (8) sanitarium, convalescent & rest home, and (9) cultural organization facilities are all subject to the Fire Service Assessments contemplated hereunder. Provided, however, the City Commission recognizes the necessity to balance and manage the City's financial challenges with those of the property owners of the foregoing classifications of Tax Parcels, and the impacts of the request that those property owners also pay and contribute to support these essential services and capital which are available to all properties within the City. At this time, the City Commission does hereby determine and direct not to continue to charge the foregoing classification of Tax Parcels for the upcoming fiscal year at a rate of fifty percent (50%) of the applicable Fire Service Assessment otherwise provided for herein; provided, however, the City Commission again directs revisiting this exemption during the next budget cycle, inasmuch as such exemption is estimated to cost the City general fund $96,951 in the upcoming fiscal year.

(B) Tax parcels comprising Government Property are not subject to the Fire Service Assessments contemplated hereunder. Such Tax Parcels include those classified or described by the Property Appraiser as government-owned, including the following: (1) military, (2) forest, parks, recreational, (3) public county schools, (4) public colleges, (5) public hospitals, (6) other county-owned property, (7) other state-owned property, (8) other federal-owned property, and (9) other municipal-owned property. Provided, however, each such Government Property owner is authorized to be approached by the Mayor, or such person's designee, and asked to pay as a fee or charge an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accord with Section 3.04 of the Assessment Ordinance.

(C) The following Tax Parcel classifications are special designations used by the Property Appraiser for recordkeeping purposes and do not represent actual or assessable Tax Parcels and are not subject to the Fire Service Assessments contemplated hereunder, (1) common element, (2) header record, and (3) notes parcel.

(D) Certain Tax Parcels associated with the following classifications used by the Property Appraiser typically do not receive a special benefit from the provision of fire protection services and facilities or are infeasible or impractical to assess, and therefore are not subject to the Fire Service Assessments contemplated hereunder, (1) right-of-way, (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) outdoor recreation or parkland.

(E) The foregoing classifications of properties in this Section which are exempted are reasonably determined to be inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal demand or burden on the City's costs associated with readiness to serve, do not merit the expenditure of public funds to impose or collect the Fire Service Assessments, are tax exempt and/or otherwise generally serve in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants or residents of the City. The Assessment Coordinator, or such person's designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the Fire Service Assessment Roll is collected. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(F) Certain Tax Parcels classified as agricultural lands have been statutorily exempted from the payment of special assessments for the provision of fire protection services pursuant to Chapter 170, Florida Statutes. However, the City's authority to impose its Fire Service Assessments derives from its home rule powers, and not Chapter 170, Florida Statutes. Any alternative means of apportionment or suggestion of limitation on imposition of assessments for fire protection services on certain agricultural parcels found in Chapter 170 is, by the terms of that Chapter, applicable only to assessments imposed pursuant to Chapter 170, which is supplemental and alternative to the City's home rule power. The Assessment Coordinator and Mayor are authorized to reach out to the two (2) property owners to secure such properties participation in this partial funding of the availability of fire protection, based upon the inapplicability of Chapter 170, Florida Statutes, to the City in this instance.

(G) Based upon the foregoing, there are relatively few exempt properties within the City. Using legally available funds other than the proceeds of the Fire Service Assessments, the City shall otherwise fund or contribute an amount equal to the Fire Service Assessments that would have been otherwise derived from such exempt properties.

(H) The City Commission has not increased or changed the rate for Fire Service Assessment or method of application thereof from the prior Fiscal Year. Provided, however, the City Commission reserves the right and ability in the future to impose Fire Service Assessments against any Tax Parcels determined to be exempt hereunder to the extent permitted by law, upon lack of reasonable cooperation or willingness to pay for a share of the Fire Service Assessment Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

SECTION 2.07. APPLICATION OF ASSESSMENT PROCEEDS.

Proceeds derived by the City from the Fire Service Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of fire protection related services, facilities, and programs associated with maintaining continual readiness to serve. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund costs associated with fire protection related services, facilities, and programs.

ARTICLE III
GENERAL PROVISIONS

SECTION 3.01. EFFECT OF ADOPTION OF RESOLUTION.

The adoption of this Annual Assessment Resolution shall be the final adjudication of all matters and compliance presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days of the effective date hereof.

SECTION 3.02. DIRECTION AND AUTHORIZATION.

(A) The Mayor, City Manager, Financial Director, and the City's experts and advisors were previously directed to confer and prepare a thoughtful recommendations as to other equitable revenue sources, and a means or path to adjust the Fire Service Assessment related rates, fees, and charges for the ensuing year, if any, including the consideration of a means to keep the productivity of the assessment in step with changes in cost of service, the City's overall budget, while securing the same or better availability and provision of service. This direction is again repeated; and will better inform and afford the City Commission time to consider, listen, become better informed, announce, make and implement any changes or adjustments later this year or early in 2026, if any, and provide more certainty to earlier City budgeting for Fiscal Year 2026-27.

(B) The Mayor, City Manager, Financial Director, City Attorney and all other City experts are each and all directed and authorized to act and undertake all activities on behalf of the City to accomplish all matters necessary to timely achieve the purposes and effect of this Resolution.

SECTION 3.03. CONFLICTS.

All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 3.04. SEVERABILITY.

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

SECTION 3.04. EFFECTIVE DATE.

This Resolution shall take effect immediately upon its adoption.

SECTION 3.05. SCRIVENER'S ERRORS.

The City Manager or designed, 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 records by the City Clerk.

PASSED and ADOPTED by the City Commission of the City of Palatka, Florida, this 28th day of May 2028.

CITY OF PALATKA, FLORIDA

By: _____
ROBERTA CORREA MAYOR

ATTEST: _____
KAREN HAYES, FCPC, CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

_____
JANE WEST, ESQ. CITY ATTORNEY

APPENDIX A

PROOF OF NOTICE OF PUBLICATION OF PUBLIC HEARING TO CONSIDER THE CONTINUED ANNUAL IMPOSITION AND COLLECTION OF SPECIAL ASSESSMENTS TO FUND FIRE PROTECTION SERVICES AND FACILITIES

Parcel #	Land Use Code	Land Use Description
03-10-26-0000-0131-0010	07800	SANI/ REST HOME
10-10-26-0000-0200-0010	07300	PRV HOSPITAL
12-10-26-4030-0030-0070	07400	NURSING HOME
42-10-27-6850-0270-0010	07100	CHURCHES
01-10-26-5610-0230-0010	07100	CHURCHES
42-10-27-6850-0230-0010	07100	CHURCHES
12-10-26-7000-0020-0010	07100	CHURCHES
12-10-26-4030-0040-0408	07100	CHURCHES
10-10-26-9130-0010-0070	07100	CHURCHES
11-10-26-0000-0501-0002	07100	CHURCHES
12-10-26-4030-0030-0020	07500	ORPHNG/NON-PROF
12-10-26-4030-0040-0070	07100	CHURCHES
01-10-26-0000-0510-0000	07100	CHURCHES
03-10-26-0000-0010-0010	07700	CLB/LDG/UN HALL
11-10-26-0000-0660-0020	07200	PRV SCHL/COLL
12-10-26-5510-0010-1000	07100	CHURCHES
42-10-27-6850-0280-0010	07100	CHURCHES
02-10-26-0000-1261-0000	07100	CHURCHES
11-10-26-8980-0000-0010	07100	CHURCHES
42-10-27-6850-0250-0020	07100	CHURCHES
11-10-26-0000-0870-0000	07100	CHURCHES
37-10-26-6850-3410-0130	07100	CHURCHES
13-10-26-0000-0720-0050	07500	ORPHNG/NON-PROF
42-10-27-6850-0010-0023	07100	CHURCHES
42-10-27-6850-0090-0020	07100	CHURCHES
12-10-26-7000-0070-0010	07100	CHURCHES

12-10-26-0000-0420-0010	07500	ORPHNG/NON-PROF
42-10-27-6850-0590-0070	07100	CHURCHES
42-10-27-6850-0550-0010	07100	CHURCHES
11-10-26-0000-0600-0000	07200	PRV SCHL/COLL
37-10-26-6850-3260-0000	07100	CHURCHES
10-10-26-0000-0200-0040	07800	SANI/ REST HOME
01-10-26-8650-0010-0510	01700	OFFICE 1 STORY
01-10-26-8650-0060-0103	07800	SANI/ REST HOME
37-10-26-6850-3470-0000	07100	CHURCHES
42-10-27-6850-0120-0082	07100	CHURCHES
42-10-27-6850-2690-0000	07100	CHURCHES
02-10-26-0000-1000-0000	07200	PRV SCHL/COLL
42-10-27-6850-1650-0061	07100	CHURCHES
42-10-27-6850-2880-0800	07100	CHURCHES
12-10-26-4030-0040-0207	07800	SANI/ REST HOME
42-10-27-6850-0570-0030	07100	CHURCHES
42-10-27-6850-2160-0200	07200	PRV SCHL/COLL
42-10-27-6850-0800-0090	07100	CHURCHES
07-10-27-9400-0010-0011	07500	ORPHNG/NON-PROF
12-10-26-1370-0060-0010	07200	PRV SCHL/COLL
37-10-26-6850-3550-0010	07200	PRV SCHL/COLL
42-10-27-6850-2570-0020	07700	CLB/LDG/UN HALL
42-10-27-3420-0050-0010	07100	CHURCHES
42-10-27-6850-1700-0080	07100	CHURCHES
42-10-27-6850-2080-0013	07700	CLB/LDG/UN HALL
13-10-26-0000-0050-0080	00100	SINGLE FAMILY
12-10-26-0800-0020-0070	07100	CHURCHES

11-10-26-0000-0573-0000	01700	OFFICE 1 STORY
02-10-26-0000-0331-0000	07700	CLB/LDG/UN HALL
11-10-26-0000-0330-0000	01700	OFFICE 1 STORY
42-10-27-6850-0260-0060	07100	CHURCHES
01-10-26-3405-0000-0101	01100	STORES
42-10-27-6850-2910-0130	07100	CHURCHES
13-10-26-0000-0360-0010	07700	CLB/LDG/UN HALL
01-10-26-0000-0540-0000	07100	CHURCHES
42-10-27-6850-2960-0090	00800	MFR <10 UNITS
42-10-27-6850-3080-0110	07100	CHURCHES
42-10-27-6850-1460-0040	07700	CLB/LDG/UN HALL
11-10-26-0000-0423-0010	07200	PRV SCHL/COLL
12-10-26-7000-0030-0070	07100	CHURCHES
42-10-27-6850-1530-0000	07100	CHURCHES
42-10-27-6850-1950-0100	07100	CHURCHES
42-10-27-6850-0800-0011	07100	CHURCHES
37-10-26-6850-3440-0020	07100	CHURCHES
37-10-26-6850-3400-0120	07100	CHURCHES
42-10-27-6850-0740-0032	07100	CHURCHES
42-10-27-6850-0590-0041	07700	CLB/LDG/UN HALL
42-10-27-6850-3070-0010	07100	CHURCHES
42-10-27-6850-0590-0053	07700	CLB/LDG/UN HALL
42-10-27-6850-1960-0700	07100	CHURCHES
42-10-27-6850-2880-0103	07100	CHURCHES
42-10-27-3420-0010-0010	07100	CHURCHES
42-10-27-6850-0800-0200	07100	CHURCHES
42-10-27-6850-1460-0050	07700	CLB/LDG/UN HALL

42-10-27-6850-0040-0012	07100	CHURCHES
42-10-27-3420-0060-0110	07100	CHURCHES
42-10-27-6850-0310-0050	07500	ORPHNG/NON-PROF
42-10-27-3420-0050-0100	07100	CHURCHES
42-10-27-6850-2120-0010	01700	OFFICE 1 STORY
42-10-27-6850-0700-0050	07100	CHURCHES
37-10-26-6850-3410-0010	07100	CHURCHES
42-10-27-6850-2480-0102	07100	CHURCHES
37-10-26-6850-3250-0040	07100	CHURCHES
12-10-26-8100-0020-0110	07700	CLB/LDG/UN HALL
42-10-27-6850-0630-0040	07100	CHURCHES
12-10-26-7000-0030-0020	07100	CHURCHES
42-10-27-6850-0260-0010	07000	VACANT INSTITUTIONAL
42-10-27-6850-0670-0040	01000	VACANT COMM
37-10-26-6850-3390-0120	07100	CHURCHES
42-10-27-6850-1990-0300	07100	CHURCHES
42-10-27-6850-0280-0030	07100	CHURCHES
12-10-26-7000-0010-0012	07000	VACANT INSTITUTIONAL
12-10-26-7000-0040-0010	07100	CHURCHES
42-10-27-3420-0010-0090	01000	VACANT COMM
42-10-27-6850-1470-0001	07600	MORT/CEMETERY
42-10-27-6850-0600-0050	07000	VACANT INSTITUTIONAL
42-10-27-6850-1650-0010	01000	VACANT COMM
42-10-27-6850-0800-0040	07000	VACANT INSTITUTIONAL
42-10-27-6850-0800-0020	07000	VACANT INSTITUTIONAL
42-10-27-6850-0800-0120	07000	VACANT INSTITUTIONAL
02-10-26-7720-0100-0000	07000	VACANT INSTITUTIONAL

02-10-26-7720-0110-0010	07000	VACANT INSTITUTIONAL
02-10-26-7720-0180-0010	07000	VACANT INSTITUTIONAL
37-10-26-6850-3400-0010	07000	VACANT INSTITUTIONAL
42-10-27-6850-0790-0030	00000	Vacant
12-10-26-9355-0000-0030	00000	Vacant
42-10-27-6850-0800-0070	00000	Vacant
42-10-27-6850-0320-0060	00000	Vacant
42-10-27-6850-1650-0050	07000	VACANT INSTITUTIONAL
42-10-27-6850-0690-0010	07000	VACANT INSTITUTIONAL
42-10-27-6850-0690-0011	07000	VACANT INSTITUTIONAL
42-10-27-6850-1650-0052	07000	VACANT INSTITUTIONAL
42-10-27-6850-1710-0060	07000	VACANT INSTITUTIONAL
42-10-27-6850-1690-0160	07000	VACANT INSTITUTIONAL
42-10-27-6850-1690-0150	07000	VACANT INSTITUTIONAL
42-10-27-6850-1661-0070	07000	VACANT INSTITUTIONAL
42-10-27-6850-0390-0090	07000	VACANT INSTITUTIONAL
07-10-27-3550-0130-0037	07000	VACANT INSTITUTIONAL
42-10-27-6850-0690-0012	07000	VACANT INSTITUTIONAL
42-10-27-3420-0040-0010	07000	VACANT INSTITUTIONAL
42-10-27-6850-2680-0000	07000	VACANT INSTITUTIONAL
42-10-27-6850-1700-0090	07000	VACANT INSTITUTIONAL
42-10-27-6850-0690-0041	07000	VACANT INSTITUTIONAL
42-10-27-6850-2210-0000	07000	VACANT INSTITUTIONAL
42-10-27-6850-0600-0053	07000	VACANT INSTITUTIONAL
42-10-27-6850-0790-0010	07000	VACANT INSTITUTIONAL
42-10-27-6850-0390-0070	07000	VACANT INSTITUTIONAL
02-10-26-7720-0010-0000	07000	VACANT INSTITUTIONAL

02-10-26-7720-0030-0010	07000	VACANT INSTITUTIONAL
42-10-27-3420-0050-0070	07000	VACANT INSTITUTIONAL

Owner
PALATKA SNF REALTY LLC
PUTNAM COMMUNITY MED CTR OF NF LLC, C/O HCA HOLDING COMPANY INC
PALATKA RETIREMENT VILLAS INC, C/O DIOCESE OF ST AUGUSTINE
FIRST BAPTIST CHURCH OF PALATKA INC
GRACE FELLOWSHIP OF PALATKA INC
ST JAMES INDEPENDENT METHODIST CHURCH INC
FIRST ASSEMBLY OF GOD INC
LATTER DAY SAINTS CHURCH OF, C/O TAX DIVISION
COLLEGE ROAD CHURCH OF CHRIST INC
MT TABOR FIRST BAPTIST CHURCH INC
THE ARC OF PUTNAM COUNTY INC
TRINITY GLOBAL METHODIST CHURCH OF PALATKA INC
TABERNACLE BAPTIST CHURCH INC
PALATKA LODGE NO 184 LOYAL ORDER OF THE MOOSE INC
927 SS LLC
HILLCREST BAPTIST CHURCH HILLCREST BAPTIST CHURCH PARSONAGE
NIS CENTRAL LLC
FAITH BAPTIST CHURCH
TO GOD BE THE GLORY HOLINESS CHURCH INC
DIOCESE OF SAINT AUGUSTINE FELIPE J ESTEVEZ BISHOP
COLLEGE PARK BAPTIST CHURCH INC
HOUSE OF GOD-CHURCH OF LIVING GOD PILLAR+GROUND OF TRUTH WITHOUT CON
PROGRESSIVE HOUSING OF PUT CO INC
PRESBYTERIAN CHURCH
EPISCOPAL CHURCH IN THE DIOCESE OF FLORIDA INC C/O ST MARKS EPISCOPAL
SEVENTH DAY ADVENTIST FLORIDA CONFERENCE

PROGRESSIVE HOUSING OF PUTNAM CO

BETHLEHEM BAPTIST CHURCH INC

BETHEL AFRICAN MET EP CH OF PALATKA

RL ACADEMY LLC

FIRST BORN CHURCH OF THE LIVING GOD, C/O PASTOR JAMES MATHEWS

ALEPH 1 REALTY LLC

GODS LITTLE CREATIONS CHILDCARE CENTER LLC

ARC OF PUTNAM COUNTY INC (THE)

GREATER SHILOH BAPTIST CHURCH, C/O NATHAN ALLEN

FIRST PRESBYTERIAN CHURCH OF PALATKA (THE)

CALVARY MISSIONARY BAPTIST CHURCH INC C/O TRUSTEES

MIDWAY ASSOCIATES

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

CHURCH OF GOD BY FAITH INC

THE ARC OF PUTNAM COUNTY INC

EMANUEL UNITED METHODIST CHURCH

PALATKA REALTY LLC

PENTECOSTAL CHURCH OF GOD IN CHRIST

ASSOCIATION OF RES CARE PUT CO INC

CHILDRENS WORLD REALTY LLC

PALATKA CBG LLC

PALATKA LODGE NO 34 F + A M

CHRIST WITNESS CHURCH OF THE ALMIGHTY GOD INC

CHURCH OF THE KINGDOM OF GOD

WOMANS CLUB

ST JAMES INDEPENDENT METHODIST CHURCH INC

VICTORIOUS FAITH IMPACT MINISTRIES INC

A CHILDS CASTLE CHRISTIAN LEARNING CENTER INC

MALTA ASSOCIATION OF PALATKA

PUTNAM RADIO MINISTRIES INC

GALEONE VICTOR BISHOP OF THE DIOCESE OF ST AUGUSTINE

PALATKA CHRISTIAN SERVICE CENTER INC

MOUNT ZION PRIMITIVE BAPTIST CHURCH OF PALATKA INC

KARL N FLAGG SERENITY MEMORIAL CHAPEL

TABERNACLE BAPTIST CHURCH INC , DBA LIFE CHURCH PALATKA

PALATKA CHRISTIAN SERVICE CENTER A FLORIDA NON-PROFIT CORPORATION

HIGHER DIMENSIONS OF HOPE MINISTRY INC, C/O SHERMAN & BEVERLY CANTY

BERT HODGE POST 45 AMERICAN LEGION INC

CONFIDENTIAL

FIRST ASSEMBLY OF GOD INC

ST JOHNS RIVER BAPTIST ASSOC INC

SOUL MISSION CHURCH OF GOD IN CHRIST INC

PENTECOSTAL CHURCH OF GOD IN CHRIST

SOUTHEASTERN CONFERENCE ASSOCIATION OF SEVENTH DAY ADVENTISTS INC

CHURCH OF OUR LORD JESUS CH ET AL, C/O GREATER REFUGE TEMPLE

HOUSE OF PRAYER RESCUE MISSION INC, C/O CHURCH OF RECOVERY MINISTRY INC.

TREE OF LIFE EVANGELISTIC PENTACOSTAL CHURCH OUTREACH

ZION TEMPLE CHURCH OF GOD IN CHRIST INC

BEAUTY LODGE NO 35, C/O ROBERTS JAMES

GRACE + TRUTH HOLINESS CHURCH, C/O REV CORA B FELLS

ALLEN CHAPEL A M E CHURCH BOARD OF TRUSTEES

THE WORD OF GOD/UNITY OF GOD OUTREACH PROGRAM INC

BETHLEHEM UNITED AMERICAN FREE WILL BAPTIST CHURCH INC, C/O LEONARD B MILLER

BECK/SLOAN PROPERTIES INC

LIBERTY BAPTIST OF PALATKA INC

CHRIST WITNESS CHURCH OF THE ALMIGHTY GOD INC

PUTNAM COUNTY BREAD OF LIFE INC

CHRIST WITNESS CHURCH OF THE ALMIGHTY GOD INC

A SAFE HAVEN ACADEMY ET AL

NORTHSIDE CHURCH OF CHRIST OF JACKSONVILLE INC

HOUSE OF GOD CHURCH (THE)

TRIUMPH THE CH+KING OF GOD IN CHR, C/O LARHONDA DENSON

SWEET MILDRED COLAY

GOD'S KITCHEN INC

EPISCOPAL CHURCH IN DIOCESE OF FL

FIRST ASSEMBLY OF GOD INC

FIRST BAPTIST CHURCH OF PALATKA INC

WEWOULD PALATKA LLC

BETHEL MISSIONARY BAPTIST CHURCH, C/O ELEASE MITCHELL

NEUFELD PROPERTIES LLC

NIS CENTRAL LLC

FIRST ASSEMBLY OF GOD INC

FIRST ASSEMBLY OF GOD INC

CHRIST WITNESS CHURCH OF THE ALMIGHTY GOD INC

DIOCESE OF SAINT AUGUSTINE FELIPE J ESTEVEZ BISHOP

BETHLEHEM BAPTIST CHURCH INC

LOUIS TODD + TERESSA H/W

BETHLEHEM FREEWILL BAPTIST CHURCH, C/O LEONARD MILLER

PENTECOSTAL CHURCH OF GOD IN CHRIST, C/O TRUSTEES

BETHLEHEM FREE WILL BAPTIST CHURCH, C/O LEONARD B MILLER

MT TABOR FIRST BAPTIST CHURCH INC, C/O KARL N FLAGG

MT TABOR FIRST BAPTIST CHURCH INC, C/O KARL N FLAGG

MT TABOR FIRST BAPTIST CHURCH INC, C/O KARL N FLAGG

REFUGE CHURCH OF OUR LORD, C/O GREATER REFUGE TEMPLE

PENTECOSTAL CHURCH OF GOD IN CHRIST INC

PUTNAM HABITAT FOR HUMANITY INC

PENECOSTAL CHURCH OF GOD IN CHRIST

PUTNAM COUNTY BREAD OF LIFE INC

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

CHURCH OF THE KINGDOM OF GOD

RUN YOUR RACE FOUNDATION INC HEBREWS CHAPTER 12

RUN YOUR RACE FOUNDATION INC HEBREWS CHAPTER 12

CALVARY MISSIONARY BAPTIST CHURCH INC C/O TRUSTEES

FIRST BAPTIST CHURCH OF PALATKA INC

WILCANNA PROPERTIES LLC

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

MT ZION PRIMITIVE BAPTIST CHURCH

CALVARY MISSIONARY BAPTIST CHURCH INC C/O TRUSTEES

CHURCH OF THE KINGDOM OF GOD

HOME AWAY FROM HOME OF PUTNAM COUNTY INC

CALVARY MISSIONARY BAPTIST CHURCH INC C/O TRUSTEES

BETHLEHEM BAPTIST CHURCH INC

PENTECOSTAL CHURCH OF GOD IN CHRIST

FIRST BAPTIST CHURCH OF PALATKA INC

MT TABOR FIRST BAPTIST CHURCH INC

MT TABOR FIRST BAPTIST CHURCH INC

CHRIST WITNESS CHURCH OF THE ALMIGHTY GOD INC

911 Address	2026 Note	Total to be Collected with No Discount	Cost to City out of General Fund w No Discount	Total to be Collected if keep Discount at 50%
110 KAY LARKIN DR	Institution-Coded	$24,725.00	$0.00	$12,362.50
611 ZEAGLER DR	Institution-Coded	$24,725.00	$0.00	$12,362.50
1000 HUSSON AV # APT 101	Institution-Coded	$8,824.74	$0.00	$4,412.37
501 OAK ST	Institution-Coded	$8,303.66	$0.00	$4,151.83
2400 ST JOHNS AV	Institution-Coded	$6,683.85	$0.00	$3,341.93
400 REID ST	Institution-Coded	$5,379.83	$0.00	$2,689.92
3111 ST JOHNS AV	Institution-Coded	$4,843.92	$0.00	$2,421.96
1414 HUSSON AV	Institution-Coded	$4,273.54	$0.00	$2,136.77
400 COLLEGE RD	Institution-Coded	$4,154.87	$0.00	$2,077.44
4909 ST JOHNS AV	Institution-Coded	$4,019.65	$0.00	$2,009.83
1209 WESTOVER DR	Institution-Coded	$3,940.02	$0.00	$1,970.01
1400 HUSSON AV	Institution-Coded	$3,216.54	$0.00	$1,608.27
2701 REID ST	Institution-Coded	$3,118.43	$0.00	$1,559.22
3875 REID ST	Institution-Coded	$3,087.50	$0.00	$1,543.75
927 S STATE RD 19	Institution-Coded	$3,077.79	$0.00	$1,538.90
2009 PRESIDENT ST	Institution-Coded	$3,024.87	$0.00	$1,512.44
511 ST JOHNS AV	Institution-Coded	$3,023.96	$0.00	$1,511.98
3920 WEAVER RD	Institution-Coded	$2,859.07	$0.00	$1,429.54
3521 ST JOHNS AV	Institution-Coded	$2,558.73	$0.00	$1,279.37
114 S 4TH ST	Institution-Coded	$2,445.10	$0.00	$1,222.55
3435 CRILL AV	Institution-Coded	$2,219.79	$0.00	$1,109.90
722 N 18TH ST	Institution-Coded	$2,218.12	$0.00	$1,109.06
2201 HUSSON AV # APT 1	Institution-Coded	$2,185.13	$0.00	$1,092.57
123 S 2ND ST	Institution-Coded	$1,916.91	$0.00	$958.46
200 MAIN ST	Institution-Coded	$1,794.41	$0.00	$897.21
325 S PALM AV	Institution-Coded	$1,572.37	$0.00	$786.19

2901 KENNEDY ST	Institution-Coded	$1,566.41	$0.00	$783.21
800 MADISON ST	Institution-Coded	$1,556.40	$0.00	$778.20
719 REID ST	Institution-Coded	$1,542.99	$0.00	$771.50
3800 CRILL AV	Institution-Coded	$1,352.79	$0.00	$676.40
1708 MADISON ST	Institution-Coded	$1,332.64	$0.00	$666.32
201 ZEAGLER DR	Institution-Coded	$1,331.31	$0.00	$665.66
405 PINE ST	Institution-Owned	$1,294.61	$0.00	$647.31
607 N PALM AV	Institution-Coded	$1,281.57	$0.00	$640.79
1000 N 19TH ST	Institution-Coded	$1,256.03	$0.00	$628.02
126 S 2ND ST	Institution-Coded	$1,203.98	$0.00	$601.99
1414 BRONSON ST	Institution-Coded	$1,181.13	$0.00	$590.57
3420 ST JOHNS AV	Institution-Coded	$1,158.79	$0.00	$579.40
322 N 10TH ST	Institution-Coded	$1,158.77	$0.00	$579.39
1511 WASHINGTON ST	Institution-Coded	$1,142.80	$0.00	$571.40
1717 WESTOVER DR	Institution-Coded	$1,141.42	$0.00	$570.71
700 MAIN ST	Institution-Coded	$1,139.85	$0.00	$569.93
1210 ST JOHNS AV	Institution-Coded	$1,058.00	$0.00	$529.00
624 N 9TH ST # BLDG 1	Institution-Coded	$981.45	$0.00	$490.73
1015 S 10TH ST	Institution-Coded	$932.59	$0.00	$466.30
1206 MOSELEY AV	Institution-Coded	$930.18	$0.00	$465.09
1910 REID ST	Institution-Coded	$887.43	$0.00	$443.72
1300 CRILL AV	Institution-Coded	$878.99	$0.00	$439.50
1302 MADISON ST	Institution-Coded	$873.01	$0.00	$436.51
1015 WASHINGTON ST	Institution-Coded	$855.25	$0.00	$427.63
600 S 13TH ST	Institution-Coded	$846.22	$0.00	$423.11
2020 COUNTRY CLUB TER	Institution-Owned	$833.95	$0.00	$416.98
823 HUSSON AV	Institution-Coded	$800.25	$0.00	$400.13

4115 CRILL AV # STE 101	Institution-Owned	$797.79	$0.00	$398.90
3201 REID ST	Institution-Coded	$792.03	$0.00	$396.02
3419 ST JOHNS AV	Institution-Owned	$762.07	$0.00	$381.04
210 S 4TH ST	Institution-Coded	$750.06	$0.00	$375.03
2600 PETERS ST	Institution-Owned	$731.83	$0.00	$365.92
1501 BRONSON ST	Institution-Coded	$691.96	$0.00	$345.98
2700 LUNDY RD	Institution-Coded	$665.61	$0.00	$332.81
2801 REID ST	Institution-Coded	$618.08	$0.00	$309.04
1510 OAK ST	Institution-Owned	$590.75	$0.00	$295.38
1624 BRONSON ST	Institution-Coded	$579.85	$0.00	$289.93
316 OSCEOLA ST	Institution-Coded	$564.28	$0.00	$282.14
CONFIDENTIAL	Institution-Coded	$556.09	$0.00	$278.05
209 S PALM AV	Institution-Coded	$551.32	$0.00	$275.66
707 LAUREL ST	Institution-Coded	$520.74	$0.00	$260.37
1113 WASHINGTON ST	Institution-Coded	$513.95	$0.00	$256.98
624 N 9TH ST # BLDG 2	Institution-Coded	$498.94	$0.00	$249.47
1001 N 19TH ST	Institution-Coded	$498.85	$0.00	$249.43
614 N 18TH ST	Institution-Coded	$495.18	$0.00	$247.59
600 OLIVE ST	Institution-Coded	$484.46	$0.00	$242.23
417 N 9TH ST	Institution-Coded	$466.10	$0.00	$233.05
1601 BRONSON ST	Institution-Coded	$462.02	$0.00	$231.01
822 MADISON ST	Institution-Coded	$431.89	$0.00	$215.95
700 N 11TH ST	Institution-Coded	$422.66	$0.00	$211.33
1517 WASHINGTON ST	Institution-Coded	$374.91	$0.00	$187.46
1202 MADISON ST	Institution-Coded	$358.48	$0.00	$179.24
613 N 10TH ST	Institution-Coded	$354.99	$0.00	$177.50
318 OSCEOLA ST	Institution-Coded	$345.05	$0.00	$172.53

225 N 2ND ST	Institution-Coded	$338.38	$0.00	$169.19
401 N 13TH ST	Institution-Coded	$333.56	$0.00	$166.78
320 N 5TH ST	Institution-Coded	$331.57	$0.00	$165.79
1322 MADISON ST	Institution-Coded	$330.29	$0.00	$165.15
1209 CARR ST	Institution-Owned	$318.92	$0.00	$159.46
903 OLIVE ST	Institution-Coded	$292.26	$0.00	$146.13
723 N 19TH ST	Institution-Coded	$291.96	$0.00	$145.98
1306 OLIVE ST	Institution-Coded	$272.03	$0.00	$136.02
1709 BRONSON ST	Institution-Coded	$270.44	$0.00	$135.22
2000 SILVER LAKE DR	Institution-Coded	$256.81	$0.00	$128.41
809 ST JOHNS AV	Institution-Coded	$253.76	$0.00	$126.88
201 S PALM AV	Institution-Coded	$240.89	$0.00	$120.45
415 OAK ST	Institution-Coded	$240.62	$0.00	$120.31
913 REID ST	Institution-Owned	$229.97	$0.00	$114.99
1801 BRONSON ST	Institution-Coded	$225.25	$0.00	$112.63
1112 MADISON ST	Institution-Coded	$199.39	$0.00	$99.70
00 Unassigned Location RE	Institution-Coded	$150.49	$0.00	$75.25
3007 ST JOHNS AV	Institution-Coded	$148.30	$0.00	$74.15
201 POINSETTA AV	Institution-Coded	$136.49	$0.00	$68.25
00 Unassigned Location RE	Institution-Owned	$135.04	$0.00	$67.52
321 OSCEOLA ST	Institution-Coded	$132.80	$0.00	$66.40
00 Unassigned Location RE	Institution-Coded	$132.38	$0.00	$66.19
311 N 11TH ST	Institution-Owned	$126.75	$0.00	$63.38
621 N 10TH ST	Institution-Coded	$125.49	$0.00	$62.75
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
251 N MOODY RD	Institution-Coded	$125.00	$0.00	$62.50

281 N MOODY RD	Institution-Coded	$125.00	$0.00	$62.50
301 N MOODY RD	Institution-Coded	$125.00	$0.00	$62.50
612 N 18TH ST	Institution-Coded	$125.00	$0.00	$62.50
613 N 9TH ST	Institution-Owned	$125.00	$0.00	$62.50
1605 WESTOVER DR	Institution-Owned	$125.00	$0.00	$62.50
613 BRONSON LN	Institution-Owned	$125.00	$0.00	$62.50
500 MADISON ST	Institution-Owned	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
314 N 10TH ST	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
1013 EAGLE ST	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
601 OAK ST	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
1005 WASHINGTON ST	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
621 N 9TH ST	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
111 N MOODY RD	Institution-Coded	$125.00	$0.00	$62.50

201 N MOODY RD	Institution-Coded	$125.00	$0.00	$62.50
00 Unassigned Location RE	Institution-Coded	$125.00	$0.00	$62.50
		$193,105.39	**$0.00**	**$96,552.99**

Cost to City out of General Fund w 50% Discount
$12,362.50
$12,362.50
$4,412.37
$4,151.83
$3,341.92
$2,689.91
$2,421.96
$2,136.77
$2,077.43
$2,009.82
$1,970.01
$1,608.27
$1,559.21
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STATE OF FLORIDA

County of Putnam

The undersigned personally appeared before me, a Notary Public for the State of Florida, and deposes that the Palatka Daily News is a daily newspaper of general circulation, printed in the English language and published in the City of Palatka in said County and State; and that the attached order, notice, publication and/or advertisement:

Non Ad Valorem Fire Protection

Was published in said newspaper 1 time(s) with said being made on the following date(s):

07/01/2026

Affiant Further says that the newspaper or website complies with all legal requirements for publication in chapter 50, Florida Statutes.

The Palatka Daily News has been continuously published as a daily newspaper, and has been entered as second class matter at the post office at the City of Palatka, Putnam County, Florida, each for a period of more than one year next preceding the date of the first publication of the above described order, notice and/or advertisement.

Debra Whitaker

Sworn to and subscribed to before me this 1st day of July, 2026 by Debra Whitaker Administrative Assistant, of the Palatka Daily News, a Florida corporation.

Jeannette Eveland

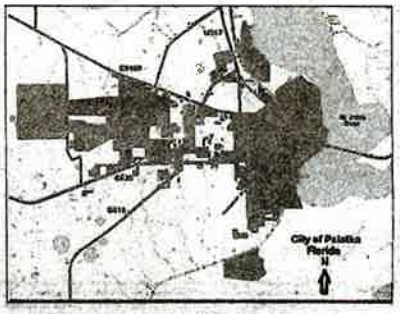
Jeannette Eveland, Notary Public
My commission expires: April 30, 2029

JEANNETTE EVELAND
MY COMMISSION # HH 649877
EXPIRES: April 30, 2029

Notary Seal
Seal of Office:

_X_ Personally known to me, or
___ Produced identification:
_X_ Did take an oath

CITY OF PALATKA
NOTICE OF ANNUAL HEARING
TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS TO FUND IN PART THE COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION



The property subject to assessment lies within the City of Palatka, Florida.

For several years the City Commission of the City of Palatka, Florida (the "City"), has adopted a special or non-ad valorem assessment to defray a portion of the annual operating and capital costs associated with the Palatka Fire Department. The City Commission's goal was to put in place a supplemental and alternative means to deal with previous budget shortfalls and work to achieve financial sustainability, so that the rates of assessment for benefited parcels might supplementally, and more equitably and efficiently fund our city's annual budget and service mission. City policies, practices, the annual fire department budget, the overall budget for the City, and other conditions in making these fire protection services and facilities constantly available within our community continue to test our fiscal stewardship. Accordingly, provision of fire services, facilities, and improvements will likely continue next year to be funded, in part, by special non-ad-valorem assessments against property located within the City limits. The remainder of the fire protection budget can then be funded with other legally available revenues (most of which are limited ad valorem property taxes) of the City. This is a challenging balancing process this community must address annually. Please read further.

The special assessment rates for each parcel of property will be based on the same benefits or burdens analysis as last year, which is associated with the availability of fire protection constantly made available every day to all tax parcels. The City will continue to use the same two-tier rate structure as last year, which was the subject of judicial approval prior to the initial bill for collection being sent in 2014. This published notice informs us of the same rates of assessment as were noticed last year. Tier 1 is based on the relative improvements value associated with each tax parcel (no land value is generally used in this calculation) focused on variable and possibly some fixed costs. Tier 2 is a fixed rate per tax parcel focused on fixed costs. This annual approach has proven to be a good overall success for our city. Thank you.

Your attention please. From year to year the City has exercised discretion to afford limited partial exemptions to about 138 institutional properties throughout the City, otherwise subject to special assessments. Due to uncertain economic circumstances regarding availability of ad valorem property taxes and other revenue, the City may not grant any exemptions or may reduce these exemptions for these non-ad valorem special assessments used exclusively to partially fund the City's fire department.

If you wish to learn more, a more detailed description of the assessment program is available in City Ordinance No. 15-14 codified in Chapter 34, Article IV, of the City Code – Fire Prevention and Protection and may be found on the City's website.

On July 23, 2026, at 6:00 p.m. the City Commission will hold a public hearing in City Commission Chambers at City Hall, 201 N. Second Street, Palatka, Florida, for the purpose of receiving comments on the proposed annual assessments which by general law will be collected by the tax collector pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes. You are invited to appear at the public hearing, and/or to file written objections with the City Clerk and address them to the City Commission at the above address within 20 days of this notice. If you decide to appeal against any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Each parcel of property assigned an identification number by the County property appraiser is considered one (1) tax parcel. If approved by City Commission after the hearing, the rate of assessment for each tax parcel is proposed to be the sum of (i) $2.46 per $1,000 of the value of improvements attributed to the tax parcel by the County property appraiser (Tier 1), plus (ii) $125.00 per tax parcel (Tier 2), together with (iii) a $5.00 charge to share City administration and collection costs associated with the annual assessment. This is the same maximum rate of assessment as imposed since 2014. The dollar amount and other information concerning the proposed non-ad valorem assessment attributable to each tax parcel in the City will also be available online at http://quicksearch.ennead-data.com/palatka and by computer terminal upon inquiry at the offices of the City Clerk, at City Hall. The total revenue the City expects to collect by the assessment, less adjustments for statutory discounts and amounts payable to the property appraiser and tax collector to be included in the collection process, is approximately $2,369,348. This annual assessment is for the purpose of funding a portion of the continual readiness and availability of essential services and capital facilities and equipment associated with fire protection.

After the public hearing the City Commission reserves and has the authority to lower and modify rates, or independently to grant exemptions, using other legally available funds later this summer but due to extenuating circumstances will likely not do so. However, no increase to the rates in this notice will occur without first holding another future public hearing.
Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2026. This tax bill collection method is also sometimes called the uniform method of collection. As a courtesy reminder, please be reminded that until paid, the fire assessment will constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment will cause a tax certificate to be issued against the property which may result in loss of title. Reading this notice and explanation to learn more about how the City pays and collects for its services – and how it uses your financial support as a property owner – is certainly appreciated.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (386) 329-0100.

PUBLISHED AT THE DIRECTION OF THE CITY COMMISSION,
CITY OF PALATKA

ENNEAD LLC

Date: May 7, 2026

To: Mayor and City Commission Members
City of Palatka, Florida

From: Erin A. Pomeroy, Ennead, LLC

Re: 2026-27 Annual Summary Memorandum
Fire Budget and Assessment Review
City of Palatka, Florida

This is an Annual Summary Memorandum (the "Memorandum"), which among other things, summarizes a budget analysis, describes a simplified apportionment method and provides a funding (amount) scenario for decision-making purposes. This information then necessarily will allow for the resultant determination of the proposed assessment for any specific tax parcel, whether developed or undeveloped, in the entire community. This Memorandum also incorporates and references the Executive Summary Report, titled "Overview of Simplified Fire Protection Assessment Apportionment Strategy," which was submitted to the City of Palatka in 2015.

INTRODUCTION

The City of Palatka in Putnam County adopted a special assessment in August of 2015 to defray at least some part of the annual operating and capital costs associated with the Palatka Fire Department (PFD). Special assessments comprise a levy made against certain real property to recover all or part of the cost of a specific service or capital improvement deemed to benefit those real properties.

When the assessment program was adopted, it was understood the reasoning and the use of the simplified funding strategy and apportionment methodology (sometimes called "Simplified Fire") underlying the program could remain unaltered or *evergreen*. Then each year the Simplified Fire methodology would be applied to other statutorily standardized and publicly maintained data certified to the Department of Revenue. This creates a sturdy, verifiable and self-correcting process year after year. We have reviewed emerging or preliminary budget data provided by the Finance Director. It is understood, however, that in the future, assessment rates or practices, the annual budget and conditions attributed to each tax parcel might change from year to year.

In brief, the methodology for calculating the assessment in Palatka stems from a series of considerations associated with the relative value of all improvements in the City, the number of tax parcels in the City subject to the assessment, and an allocation of the anticipated fire department budget reflecting two defined tiers of costs. As described in GAI Consultants, Inc. detailed report in 2015, the costs allocated to Tier 1 are those which are largely, but not exclusively, variable and indeterminate. The costs allocated to Tier 2 are largely recurring based on an expected staffing level necessary to maintain a certain standard of departmental readiness or preparedness. These latter costs are primarily labor costs and largely, but not altogether, fixed. The combination of both tiers in the adopted assessment program has logical and identified relationships to the benefits, burdens and costs associated with availability of service to the affected tax parcels, creating a strong, rational, and proportionate funding vehicle that can be further linked to, or supplemented by, other legally available resources.

This Memorandum comments on relevant legislation or case law associated with assessments generally, summarizes findings associated with a review of the anticipated fire department budget for FY 2026-27, and provides parameters for the upcoming assessment, assuring the methodology and procedures developed in the original Simplified Fire

analysis and previously implemented by the City are maintained.

LEGAL CONTEXT

Special Assessments in General, Florida Law. Special assessments are a dedicated revenue source available to general purpose local governments to fund capital improvements or essential services. While discussion of the law governing special assessments included herein should not be construed as a legal opinion, there are legal guidelines to draw upon in laying out an assessment methodology which conforms to accepted principles and practices necessary to achieve legal validity. As established by Florida case law, two requirements exist for the imposition of a valid special assessment.

The property assessed must derive a *special benefit* from the improvement or service provided; and the assessment must be *fairly and reasonably apportioned* among the properties receiving the special benefit.

Under both Florida's case law and certain statutory components, it is well settled that the benefit required for a valid special assessment may be measured or benchmarked against something other than simply an increase in real property market value. The concept of benefit also includes the relief of a burden or demand created by property as well as added use and enjoyment of the real property. The benefits, then, can be conceptual, but they must be capable of being evaluated by some metric and being apportioned in some reasonable manner. It is not necessary that the benefits be direct or immediate, but they must be substantial, certain, and capable of being realized within a reasonable time.

The benefits must be distinguishable or different from those of non-assessed properties but they may coincidentally extend to non-assessed properties. Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which *benefit to* or *relief of burden created by* real property is identified and determined and the subsequent manner by which an assessment itself is *calculated* or *apportioned*. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held that the method of apportionment is immaterial and may vary provided the amount of the assessment for each property *does not exceed the proportional benefits it receives compared to other properties*.

Judicial Approval of Simplified Fire in the City of Palatka. Mr. Lawson and Mr. Holmes (then City Attorney) took the City through a judicial validation procedure in 2015 which involved the City's Simplified Fire apportionment approach, and the City Commission proceeded only to collections once it had obtained a favorable ruling from the Circuit Court without appeal. On September 10, 2015, the Circuit Court in and for Putnam County validated proposed revenue bonds based on the imposition of fire protection assessments using the Simplified Fire method made available for the City's use and detailed in the original GAI report. This validation entailed a detailed and well-reasoned judicial approval of the assessments and the Simplified Fire apportionment methodology associated with them. The validation serves the function of, among other things, providing finality to the legality of the City's chosen assessment regime. This same Simplified Fire approach is the subject of this Memorandum.

The Fire Service Assessments, by law, are imposed by the City Commission, not the Property Appraiser or Tax Collector. Florida case law clearly provides that any collection activity of the Property Appraiser or Tax Collector provided for as a result of the City Commission imposing the Fire Service Assessments under the provisions of the City's Ordinance or Annual Assessment Resolution shall be construed solely as ministerial.

The Final Judgment expressly provides that "[t]he Fire Service Assessments are not imposed by the Putnam County Property Appraiser or the Putnam County Tax Collector. The statutory duties of the property appraiser and the tax collector are unaffected by the City's use of information produced by such entities. Any duties of the property appraiser or the tax collector in regards to the collection of the Fire Service Assessments under section 197.3632 [Florida Statutes,] are wholly ministerial and the property appraiser and the tax collector are without any discretion with regard to the collection of Fire Service Assessments on the tax notice once the City elects to use this method and complies with the requirements of the statute." This Memorandum features one in many actions of careful

compliance with the Assessment Ordinance and all general law provisions.

OVERVIEW OF SIMPLIFIED FIRE APPORTIONMENT METHOD, RECENT DEVELOPMENTS

That local governments are afforded great latitude under Florida law with respect to legislative determinations concerning special benefit and reasonable apportionment is well settled law. No single apportionment methodology has emerged as preferable in the governing case law for a given service or improvement. So long as the apportionment is reasonable and not arbitrary, the assessment is generally capable of withstanding legal challenge.

The reasoned Simplified Fire assessment methodology described in this memorandum has been expressly focused upon and judicially validated in circuit court in Hernando County (Brooksville), Pinellas County (St. Petersburg), Bay County (Springfield and Panama City Beach), Putnam County (Palatka), Lee County (Lehigh Acres Fire Control and Rescue District), and Polk County (Haines City) by Mr. Lawson. The concept has been subjected to a challenge and upheld by the Florida Supreme Court. The Florida Supreme Court has also expressly confirmed the use of the two-tiered approach and legal construct (relative improvement value and per tax parcel upon which Simplified Fire is premised). In *Morris v. City of Cape Coral*, 163 So. 3d 1174 (Fla. 2015), the Supreme Court addressed a line of reasoning from prior cases, reiterating that the determination of whether a special assessment confers a special benefit on property is not based on whether the benefit is "unique" to that property, but instead whether there is a logical relationship between the assessment on a property and the benefit conferred upon that property. Decisions that seemed to indicate the contrary, including *St. Lucie County-Ft. Pierce Fire Prevention & Control District v. Higgs*, 141 So. 2d 744 (Fla. 1962), turned solely on invalid apportionment, not on inadequate benefit to property. This argument is similar to that made by the City of Haines City and the City of Springfield in their validations and in an amicus curiae brief filed in *Morris* by Haines City and Springfield (the "Municipalities").

The Municipalities filed an amicus brief because the Cape Coral methodology in *Morris* had been taken, almost verbatim in some instances, from the methodology in reports and work previously delivered to Haines City and Springfield and had been represented by Cape Coral in the circuit court as almost identical work and approach provided to other cities by Mr. Lawson, GAI (formerly RERC) and Ennead LLC. In fact, Cape Coral's expert testified at the trial level hearing that the methodology of the four cities where Mr. Lawson, GAI and Ennead LLC had previously developed each of those programs (including Brooksville and St. Petersburg alongside Springfield and Haines City, and validated the Simplified Fire methodology) was "almost exactly the same" as the Cape Coral methodology. An amicus brief was necessitated because (1) the consulting proponents of another "demand-based" fire assessment method, Government Services Group, also challenged the legal sufficiency of the Simplified Fire concept in *Morris* and (2) Cape Coral had made a significant number of errors in preparing its assessment roll, such that almost eight percent (8%) of the tax parcels to be assessed were incorrect. Cape Coral undertook substantial remedial actions, adopting corrective resolutions and successfully worked to avoid introduction of evidence during the challenge to its validation. The Supreme Court opinion in *Morris* noted these errors, but determined that it could validate Cape Coral's bonds and the fire assessment methodology despite such errors. In doing so the Supreme Court also adopted the logic and analysis in the independent *amicus* brief filed by Mr. Lawson's firm for the Municipalities.

The wider impact of *Morris* is that the legal and conceptual use of a two-tiered Simplified Fire methodology presented in this Executive Summary, and the 'almost exactly the same' method used in Cape Coral, has been determined legally sufficient, valid and approved by the Supreme Court on appeal as compliant with case law and thus not arbitrary nor invalid.

Morris should not be construed to mean that local governments considering the use of special assessments should adopt a particular apportionment methodology solely on the basis of its use elsewhere. The failure to perform a factual and reasoned analysis specific to a set of circumstances in each community can expose another community to legal and political challenges based upon factual differences and/or well-intentioned, but unnecessary use of raw public data. Florida's local governments vary in their needs, composition, and policies. The well settled implication is local governments are free to select an apportionment methodology which provides competent and substantial means to share the benefits, burdens, and costs of the fire protection budget and represents the best fit in terms of

cost, ease of implementation, and political acceptance not only with respect to affected landowners, but also in consideration of the staff required and resources involved with maintenance of the assessment program from year to year.

The parcel identification and classification system required by law to be maintained by the local property appraiser and tax collector will likely be sustained and updated over the years as properties within each community develop and change. The use of such classification and statutorily required end product of each community's mass appraisal system and description of tax parcels is publicly prepared, stable, readily accessible, reasonably consistent and accurate, maintained without cost to the local government and capable of being used from year to year without extraordinary consumption of resources better expended to address other fire protection related issues. Accordingly, the assessment approach contemplated herein relies upon such system as a stable, reasoned and standardized resource. Attempts by other methods to focus on demand characteristics, call data, or working data used by the Property Appraiser overlook or 'miss the standard' of proportionality and create complexities and inequities that Simplified Fire simply avoids. It is also prudent to note and remind that Mr. Lawson, along with Dr. Beitsch and Ennead LLC, in defining the Simplified Fire approach work to address legal validity in advance.

Factually, the key to these efforts is that the Simplified Fire or Simplified Approach is a lawful revenue exaction designed to be a *special assessment* and capable of being collected as a non-ad valorem assessment on the same annual bill as for property taxes in the context of Florida law, and has been structured to be *neither* an *invalid tax* nor a *utility rate charge* nor *fee*.

Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which benefit to, or relief of burden created by, real property is identified and determined and the subsequent manner by which an assessment itself is calculated or apportioned. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held the method of apportionment is immaterial and may vary provided the amount of the assessment for each property *does not exceed the proportional benefits it receives compared to other properties*.

In Florida law, the lack of such proportionality may expose a special assessment to be nullified as an invalid tax. Should the specific *means*, by which the costs or charges to be assessed are deemed arbitrary, then by extension *any* sharing of those assessed costs would undermine proportionality because the underlying premise itself is materially flawed. In this context, an arbitrary charge is one *not reasonably tied* to the cost of a specific essential service or incurred expense. The frequently used allocations of demand for random emergency calls, sometimes known as the demand-based method, illustrates such a problem. This problem is compounded where the imposition takes on the characteristic of a fee[1].

A demand-based approach posits that incident calls are a proxy for *all fire service services and expense* incurred, then *allocating the complete budget to a very selected set* of structures or properties. The allocation is not consistent with the call data itself since incident or call data ignore a large portion of the fire budget which focuses on readiness and availability. In economic and practical terms, incident calls are only a marginal cost beyond the normal budget in total. Further, the demand-based approach is also a look backwards, often unrelated to future budgetary planning. The various components of a demand-based method rely upon an obvious series of suspect relationships and calculations which then yield an allocation system that is likely arbitrary and becoming scrutinized as fundamentally

[1] Fees for fire service are not authorized by the Legislature to be collected using Florida's uniform method of collection; and municipalities have learned fees for fire service extended by inclusion on a utility bill are highly questionable. Here is information presenting a recent example of a local government disaster that might have been avoided, or consequences substantially mitigated, with a better informed or a proactive alternative approach. See Murthy, Jennifer Hunt. "Ocala's fire fee strategies were flawed from inception to $80 million judgment: Eight years of closed-door deliberations between Ocala City Council members and their attorneys on this controversial episode are revealed." Ocala Gazette, Dec. 10, 2022, https://www.ocalagazette.com/ocalas-fire-fee-strategies-were-flawed-from-inception-to-80-million-judgment/ Accessed May 7, 2026. This is an example of a result of litigation where local government risk might have been avoided.

less defensible.[2]

To the particulars of this memorandum, the Simplified Fire approach is premised on "forward looking" criteria reflected in the upcoming annual budget. As well, concomitantly the Simplified Fire approach necessarily addresses all of the "forward looking" criteria used by the Insurance Services Office, Inc. ("ISO"), now VERISK, to rate fire departments within this state because it analyses the *entirety* of the annual budget necessary to support constant availability and all other fire department costs.[3]

Finally, the City's use of its Simplified Fire strategy and method should not create friction with the local Property Appraiser because it only uses data for tax parcel identification and valuation purposes in a context that is not foreign to that for which it was prepared.

BUDGET REVIEW

We have used the Final 2025-2026 PFD budget and the emerging 2026-27 PFD preliminary budget for analysis and planning purposes. As detailed in our original Executive Summary, we considered the possible impacts, if any, of advanced life support (ALS) and emergency medical services (EMS) of the City's fire budget because only first response medical aid routinely delivered by firefighters can be funded through special assessments using a "demand" based approach to apportionment. That is not necessarily the case where in Palatka the approach to apportionment is based upon the "availability of service and readiness to serve" simplified approach.

As is often the case with municipalities, the lines between first response and more intensive care may be blurred when examining the PFD budget. In Palatka, the role of life support and transport falls exclusively to the Putnam County Emergency Medical Services, meaning the cost of such services does not appear in the PFD budget.

Because the potential exists for EMS costs to bleed into Palatka's fire budget, even though there appears to be no direct manner in which this could happen, we have elected to exclude even the appearance of funding EMS services by further eliminating any costs associated with any training programs undertaken by the PFD. For example, this

[2] Four (4) recent circuit court cases reveal challenges to what appears to be a call or demand-based method with special assessment apportionment based upon historical emergency call information (possibly being copied, modified or replicated from elsewhere) and used by a local government for the first time for the fiscal year beginning October 1, 2024. All four cases were filed as the limitation to object to the special assessment was about to expire on August 22, 2024. These are not summary proceedings, but rather challenges in civil court that could go on for several years with appeal to the applicable District Court of Appeal and then to the Florida Supreme Court. See Case Nos. CA 20240404, CA 2024-405, CA 2024-406 and CA 2024-407, Fla. 5th Cir. Ct. (Sumter County). For example, if the antagonists were to effectively make a logical argument that using historical call response data to assign what are random emergency fire department calls to various types of property uses (commercial, industrial, residential, etc.) to determine and set annual special assessment rates (much like utility fees are set) to apportion a forward looking fire department budget – which is hardly (if at all) based substantially on the cost of the calls alone, but instead – on the entirety of the local government's annual fire department preparedness budget, the result could be exposure to the a court recognizing such a disparity *per se*. Accordingly, recognition of such a disparity presents the extraordinarily inconvenient prospect of a determination the entire fiscal year 2024-25 special assessment in Sumter County is facially arbitrary, and thus a legally invalid special assessment.

[3] The national means to rate fire departments for insurance purposes also uses forward looking criteria, focusing on capacity and capability. The following website authoritatively confirms the predominant function of fire and rescue departments is to be prepared and ready, to have the resources in place to respond, and actively function to avoid emergency calls by demonstrating community education and other prevention-related readiness. It does nominally call for participation in record keeping, but does not use record keeping to evaluate capacity or capability. See https://www.isomitigation.com/ppc/fsrs/items-considered-in-the-fsrs/ Accessed May 7, 2026.

would conservatively include amounts budgeted for "Schooling, Conferences, etc." and an amount budgeted for "Training and Educational Expenses."

In order to ensure compliance with Florida case law regarding the funding of EMS, those costs would be funded instead by other legally available means and the balance of the budget would comprise legally assessable costs and be absorbed through the combination of Tier 1 and Tier 2 assessment revenues. Because of this cautious budget analysis, it can be reasoned plausibly and realistically that all costs in the adjusted or remaining PFD budget are appropriate for recovery through special assessments in the manner described in this analysis.

The use of the adjusted PFD budget presents a conservative approach with exclusion of costs that might be construed to be in support of ALS excluded from the assessed cost associated with the Fire Service Assessment to avoid debate as to compliance with case law.

GUIDELINES FOR CURRENT ASSESSMENTS

It is well-settled in Florida case law that local governments, should they impose an assessment, are not required to fully fund that service or improvement through the special assessment itself. The local government may determine, entirely in its own discretion, to fund some portion of the overall cost with general fund or other legally available revenues. An example of other revenues would be impact fees charged to some new developments that may require the fire department to expend additional resources. To be clear, a local government may not impose an assessment for the same portion of capital items purchased with impact fees. For this reason, it was assumed that the City of Palatka does not collect impact fees, and none are applied to expenditures found in the PFD budget.

Based on the adjusted illustrative budget estimated around $4.4 million, the tables below summarize the percentage allocation between the two tiers that will generally be sustained by the City concerning the actual sum of the assessment anticipated to be adopted for the coming year.

Table 1: Approximate Fire Department Budget Funding Sources[4]

	Assessment	General Fund	Total
Distribution	**54%**	**46%**	**100%**
Dollar	**$2,369,348**	**$2,023,048**	**$4,392,396[5]**

Table 2: Approximate Tier Allocation

	Tier 1	Tier 2	Total
Distribution	**79%**	**21%**	**100%**
Dollar	**$1,869,598**	**$499,750**	**$2,369,348**

[4] Any costs that might be associated with advanced life support-related emergency medical services (ALS) will be paid for from the general fund.
[5] Subject to final City budget adoption and whether fire engine is included in the budget or not.

It is recognized that in the ongoing budget process the indicated sums may be modified. Insubstantial modifications to the budget used will not materially affect this analysis. Due to statutory notice requirements involved with the imposition of assessments, a substantial increase in the budget used will also not have a material effect on this analysis as all increases must be funded with other legally available funds. However, a large and substantial decrease in the budget provided by the City for our use may impact our analysis.

EXCLUSION OF CERTAIN PARCELS

Research reveals there are approximately 4,459 tax parcels within the boundaries of the City that are found in the Property Appraiser's records that are affected by the analysis and approach outlined herein. Among the 4,459 parcels, approximately 250 tax parcels may not benefit from fire protection services or are otherwise inappropriate or infeasible to assess based on physical configuration, such as submerged or undevelopable lands, or tax parcels with a Just Value of under $5,000. These parcels have been removed from the roll. Of those remaining there are 209 tax parcels owned by governmental entities which must be excluded since "governmentally-owned" parcels which are used by the government for public purposes cannot be assessed. An additional 136 "institutionally-owned" tax parcels (e.g. churches, non-profits, etc.) have in the past been partially exempted (50%) at the City's discretion as noted below. It is noted that two (2) tax parcels are designated as "agricultural" by the Putnam County Property Appraiser. These few parcels, classified as agricultural will be addressed in your annual resolution, and are set to be excluded from the 2026-27 assessment roll. They may or may not be subject to legislation affecting their assessment status after questionable changes in law became effective in 2017. Currently, any exemption or buy-down of these parcels is at the discretion of the City. Included in the remaining "assessable" tax parcels described above, are "confidential" tax parcels that have owner and address information that has been redacted at the request of the parcel owner. They are included in the analysis that is provided for the balance of the tax parcels.

In the past, the City mildly appealed to owners of governmentally-owned tax parcels to voluntarily pay their share of fire service costs with no success. It is unknown whether the City will appeal to these parcel's owners again. The City has also in the past approved, as a discretionary public policy, a 50% reduction in assessment charges to all institutionally-owned tax parcels, based on a public purpose assumption. In recent workshops the City Commission has directed initial notice showing fire service assessment for institutionally-owned tax parcels to reflect summing the Tier 1 and Tier 2 amounts for these parcels at the same full charge as all other assessable parcels. If the City determines later this summer to continue discretionary partial exemptions, as in the past, it can do so administratively but must do so as a part of its overall annual budget before August 20, 2026.

Extraordinary effort has been made in each assessment period to identify institutionally-owned tax parcels whose Department of Revenue ("DOR") code designation did not indicate that they were institutionally-owned. This process is a time-consuming process that must be continued on an annual basis by the City, as this public data can be expected to vary from year to year. To further complicate this process, a parcel owner "naming convention" does not exist, so tax parcels cannot be sorted by traditional naming logic. For the purpose of developing the 2026-27 assessments, institutionally-owned parcels have been identified by Ennead LLC with the assistance of City staff and its Assessment Coordinator.

Amounts associated with exemption of tax parcels from the assessment typically should be funded through other legally available funds of the City.

SUMMARY CONCLUSION

Determinations of relief of burdens caused by various tax parcels within the City, the benefit to property, the amount to be imposed for costs associated with the Fire Service Assessments, and the fair and reasonable apportionment of the Fire Service Assessments for the upcoming fiscal year are fairly documented and supported by, among other things, prior evidence, this updating Memorandum and the Final Judgment.

FUNDING EXAMPLES – PRELIMINARY ASSESSMENT ROLL

Using available certified data, ENNEAD LLC has developed the preliminary roll, which is available on-line by use of an interactive search feature, please see the City's website. This information is provided to accomplish transparency for all property owners and to assist the City Commission in its decision-making role and applies the same rate regime as approved last year.

CONNECTION WITH PRIOR WORK

This Memorandum incorporates by reference GAI's prior Executive Summary from 2015 and work placed in the record before the City Commission at its public hearings on this matter over time. Consistent with that record, the content of this Memorandum provides a reasoned updated review and analysis of information, facts and circumstances associated only with the City of Palatka and is exclusively for the use by the City Commission of Palatka.[6]

cc: Chantel Pierre, CPA, Finance Director
Chris Taylor, Fire Chief
Karen Hayes, City Clerk
Jane West, City Attorney
Jason Shaw, Interim City Manager
Dr. Owen M. Beitsch, GAI
Mark G. Lawson, P.A., Special Counsel

[6] This information presents intellectual property made available for the use of the City, is copyrighted, and reproduction or use for any other purpose is prohibited.

Request to Annex, Amend the Future Land Use Map and Rezone 503 E HARRIS STREET, PALATKA, FLORIDA 32177, ; PARCELS:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Beck/Sloan Properties Inc. request to annex eight parcels, approximately 1.52 acres into the City of Palatka to connect to the City's water service system. Currently the parcels are vacant. Amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential Medium (RM), and rezone from Putnam County Residential, Mixed (R-2) to City of Palatka Residential, Two-Family (R-2).

BACKGROUND

The parcels are part of the Glisson Wells Subdivision. The Plat was recorded in 1911 and is one of the first recorded subdivisions in Putnam County. The intent of the applicant is to have city water at the property to eventually develop. The Proposed annexation will allow the connection of water to the properties.

PROJECT ANALYSIS

Please refer to staff report.

Staff Recommendation

Staff recommends approval of the request to annex approximately 1.52-acre property into the City.
Staff recommends approval of the request to amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential medium (RM).
Staff recommends approval of the request to rezone from Putnam County Residential Mixed (R-2) to City of Palatka Residential Two-Family (R-2).

ATTACHMENTS

1.	Case PB 26-07,08 Staff report 8 Parcels
2.	Annex App & Fee
3.	Deed
4.	Annex App & Fee 2
5.	Property Disclosure
6.	Rezone App
7.	W&S Letter 2
8.	W&S Letter 1

Case PB 26-07/08 Annex, Amend Future Land Use Map and Rezone
Parcel No.: 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070.
Address: 503 E Harris Street. approx. 1.52-Acre

STAFF REPORT

TO: Planning Board.

FROM: Michael Hill; Senior Planner,

DATE: May 2026.

APPLICATION REQUEST

Beck/Sloan Properties Inc, is requesting to annex eight parcels, approximately 1.52 acres of vacant land into the City of Palatka to connect to the City's water service system. The applicant is also requesting to amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential Medium (RM), and rezone from Putnam County Residential, Mixed (R-2) to City of Palatka Residential, Two-Family (R-2).

The parcels are part of the Glisson Wells Subdivision. The Plat was recorded in 1911 and is one of the oldest recorded subdivisions in Putnam County. The intent of the applicant is to have city water at the property. The Proposed annexation will allow the subject parcel to receive water services from the city. Per City of Palatka Utilities Department sewer is not available to these parcels at this time.

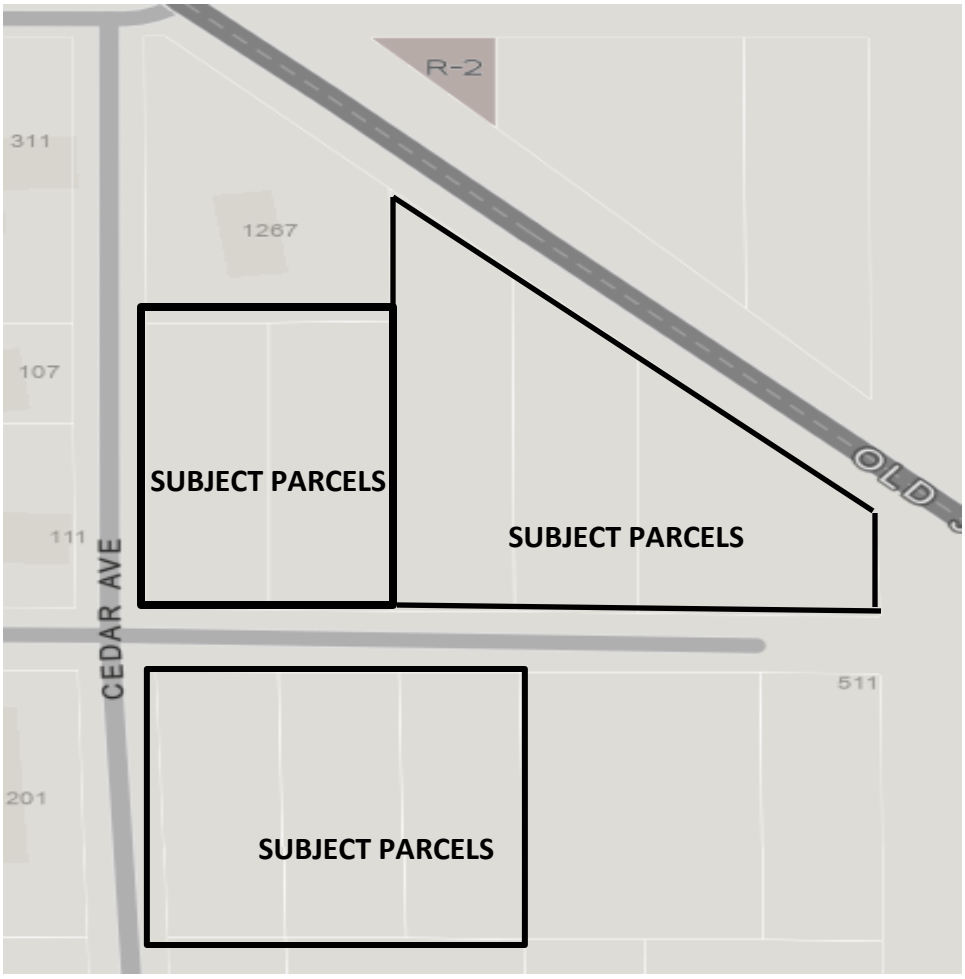


Table 1: Current and Proposed Future Land Use Map and Zoning Designations

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Putnam County Urban Service (US)	Putnam County Residential, Mixed (R-2)
Property Proposed	Residential	City of Palatka Residential Low (RL)	City of Palatka Residential Two-family (R-2)
North	Right Of Way	N/A	N/A
South	Residential/Vacant	County Urban Service (US)	County Residential Mixed (R-2)
East	Residential/Vacant	County Urban Service (US)	County Mixed (R-2)
West	Residential	County Urban Service (US)	County Mixed (R-2)

Annexation Analysis

Florida Statute 171.044 governs voluntary annexations in Florida, and it requires that property proposed for annexation must meet two tests. First, properties must be contiguous to the annexing municipality and second, properties must also be "reasonably compact".

Contiguous: F.S. 171.031 provides a definition for contiguous and requires that boundaries of properties proposed for annexation must be coterminous with a part of the municipality's boundary.

"means that a substantial part of a boundary of the territory sought to be annexed by a municipality is coterminous with a part of the boundary of the municipality. The separation of the territory sought to be annexed from the annexing municipality by a publicly owned county park; a right-of-way for a highway, road, railroad, canal, or utility; or a body of water, watercourse, or other minor geographical division of a similar nature, running parallel with and between the territory sought to be annexed and the annexing municipality, may not prevent annexation under this act, provided the presence of such a division does not, as a practical matter, prevent the territory sought to be annexed and the annexing municipality from becoming a unified whole with respect to municipal services or prevent their inhabitants from fully associating and trading with each other, socially and economically. However, nothing in this subsection may be construed to allow local rights-of-way, utility easements, railroad rights-of-way, or like entities to be annexed in a corridor fashion to gain contiguity; and when any provision of any special law prohibits the annexation of territory that is separated from the annexing municipality by a body of water or watercourse, then that law shall prevent annexation under this act.

This application meets the States of Florida's requirement for a contiguous boundary with the city.

Compactness: The statute provides a definition for compactness that requires an annexation to be for properties in a single area and precludes any action that would create or increase enclaves, pockets, or finger areas in serpentine patterns.

Annexing these parcels will meet the definition of compactness outlined in the Florida Statues and does not create an enclave.

The parcels are located within an existing enclave. This annexation of the eight subject parcels will reduce an existing enclave and is consistent with the State of Florida policy to eliminate enclaves in the state.

Demonstrate that 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 annexation of this parcel would not contribute to urban sprawl and will not create an undo burden on the water system. The property is located within a completely developed residential area with urban services. The future use of this parcel will stay residential.

Consistency with the Comprehensive Plan

Comprehensive Plan Public Facilities Element Policy D.1.2.1.
The City of Palatka shall establish a coordinating relationship with the Putnam County Board of County Commissioners to discuss future development plans adjacent to City borders and to discuss the City supporting development beyond their border with water/sewer service. Areas served by Palatka water and sewer will be annexed into the City; however, the distribution of potable water for areas outside of City limits is conditioned upon annexation only when those properties become contiguous.

Connection to Water and Sewer: Water is available to the subject parcels however sewer is not at this time. The applicant desires to connect to the city water system. The system has sufficient capacity to service this parcel and is adequate to handle the annexation of the site

E Harris Street looking South.

E Harris Street Looking Southeast.

Old Jacksonville Road Looking Southeast.

The City's Comprehensive Plan and Land Development Code do not provide a specific definition of compatibility. Therefore, staff references the definition provided in Florida Statutes Section 163.3164(9), which defines compatibility in which land uses can coexist in relative proximity without undue negative impacts directly or indirectly.

Policy A.1.3.2 Issues of compatibility shall include considerations for noise, sight, and level of traffic generation. The primary tool of ensuring capability between land uses shall be the Future Land Use Map and the elimination of non-conforming land uses. Other techniques shall include noise and sight incompatibility screening by either a 6' solid physical wall or landscape plantings to reach, within 18 months, a height of at least 5 feet and an opacity of 85percent.

The existing Putnam County Residential Mixed (R-2) allows mixed residential uses. The proposed rezoning to City of Palatka two family residential (R-2) and Future Land Use designation of Residential Medium (RM) would not increase the intensity of development and align the subject properties with the surrounding existing uses. As a result, the proposed changes would not impact compatibility concerns related to traffic, noise, and visual impacts.

Policy A.1.9.3(A)(1) states Residential land use is intended to be used primarily for housing and shall be protected from intrusion by land uses that are incompatible with residential density. Residential land use provides a variety of land use densities and housing types.

The proposed amendment would allow for development of low-density residential uses. This change is consistent with the intent of protecting established residential areas from incompatible, higher intensity uses.

REZONING STANDARDS.

(1)When pertaining to the rezoning of land, the report and recommendations of the planning board to the city commission required by subsection (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.
   The parcels do meet the criteria for consistency with the comprehensive plan.

b. The existing land use pattern.
   The area has a predominance of existing residential zoning. R-2 is very compatible with the existing land use.

c. Possible creation of an isolated district unrelated to adjacent and nearby districts.
The Proposed Residential zoning and future land use is very much relative to the existing districts. No isolated district will be created.

d. The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.
This rezoning will have no impact on public facilities.

e. Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.
N/A.

f. Whether changed or changing conditions make the passage of the proposed amendment necessary.
No changing conditions are occurring in the area at this time.

g. Whether the proposed change will adversely influence living conditions in the neighborhood.
The proposed zoning change will positively influence the living conditions of the nearby neighborhood.

h. Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.
The proposed rezoning will not increase traffic generation in the long term.

i. Whether the proposed change will create a drainage problem.
The proposed change will not create a drainage problem.

j. Whether the proposed change will seriously reduce light and air to adjacent areas.
The proposed change will not reduce light and air to adjacent areas.

k. Whether the proposed change will adversely affect property values in the adjacent area.
The proposed change will not adversely impact property values in the adjacent areas.

l. Whether the proposed change will be a deterrent to the improvement or development of adjacent property in accord with existing regulations.
The proposed change will not be a deterrent to the improvement or development of adjacent property in accord with existing conditions.

m. Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.
The proposed change will not constitute a grant of special privilege to an individual owner as contrasted with the public welfare.

n. Whether there are substantial reasons why the property cannot be used in accord with existing zoning.
No substantial reasons exist at this time.

o. Whether the change suggested is out of scale with the needs of the neighborhood or the city.
The existing county zoning is extremely similar in scale and dimensions to the proposed City of Palatka R-2.

p. Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.
These parcels are located in unincorporated Putnam County and are proposed to be annexed into the city.

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.
N/A.

Staff Recommendation

1. Staff recommends APPROVAL of the request to annex approximately 1.52-acre properties into the City and;

2. Staff recommends APPROVAL of the request to amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential Medium (RM) and;

3. Staff recommends APRROVAL of the request to rezone from Putnam County Residential Mixed (R-2) to City of Palatka Residential Two-Family (R-2).

RECEIVED
APR 09 2026

ANNEXATION APPLICATION

DATE RECEIVED: _____
APP NUMBER: PB - _____
HEARING DATE: _____

Application Requirements

This application must be completed and submitted with an application fee and ALL required attachments. **Advertising fees to be paid by the applicant. Property Disclosure form required.**
(Checks payable to the City of Palatka)

Annexation: $700.00

- ❑ Application Fee
- ❑ Copy of Recorded Deed
- ❑ Legal Description
- ❑ Letter of Authorization
- ❑ Survey
- ❑ Site Map
- ❑ Project Narrative
- ❑ Site Plan (for planned development)
- ❑ Supplementary Information

Property Information

1. Property Address: NA
2. Parcel Number: 01-10-26-3150-0090-00: 60, 50, 40
3. Parcel Dimensions: NA
4. Current Property Use: Vacant
5. Current Future Land Use Map Designation: City: X County: VS
6. Proposed Future Land Use Map Designation (if applicable): City: _____ County: _____
7. Proposed Use: Residential
8. Current Zoning Designation: R-2 Requested Zoning Designation: R-1
9. Square footage of any proposed structures NA Number & types of structures on property 0

Applicant Information

(Submit proof of authorization to act as agent with your application)

Owner Name(s): Beck / Sloan Properties Inc. (Preston Sloan)
Mailing Address: 2000 Reid St Palatka FL 32177
Phone Number(s): 904 315 4944 Email: sloanjr25@gmail.com

Agent/Contractor *(Submit proof of authorization to act as agent with your application)*

Name(s): _____
Mailing Address: _____
Phone Number(s): _____ Email: _____

To Be Notarized

Name (Print Name): Preston Sloan

Signature: [signature] Date: 4/9/26

STATE OF Florida County of St. Johns

Before me this day personally appeared Preston Sloan who executed the foregoing application and acknowledged to and before me executed this document for the purposes therein expressed.

WITNESS my hand and official seal, this 9 day of April A.D. 2026.

(Notary Seal)

Notary Public State of Florida
Michelle Renee Brown
My Commission HH 711316
Expires 8/18/2029

[signature]
Notary Public

My commission expires: 8-18-2029 State of FL at Large.

Type of Identification Produced: FL ID

For Official Use Only

Date Submitted: _____ FLUM Designation: _____

Received By: _____ Preliminary Review by: _____

Confirmed Current Zoning: _____ Date Legal Ad Ran: _____

(Allowable) Requested Zoning: _____ Sign(s) Posted Date: _____

Surrounding property owner's notices sent: _____

Attachments Reviewed:

- ❑ Copy of Recorded Deed
- ❑ Legal Description
- ❑ Survey
- ❑ Letter of Authorization
- ❑ Application Fee

City of Palatka
201 N 2ND ST
PALATKA FL 32177-3735
(386)329-0100
CASH RECEIPT

Date: 04/09/2026 OPER ID: AROMERO RECEIPT NO:F001243

RECEIVED FROM: ANNEX, FLUM, REZONE

AMOUNT RECEIVED: 1,406.00 TYPE: PP PP / 1008
AUTH CODE: 195417712

CHANGE DUE: 0.00

TOTAL RECEIVED: 1,406.00

DISTRIBUTION:

AMOUNT	ACCOUNT NUMBER	DESCRIPTION / FOR
700.00		ANNEX, FLUM, REZONE 01-10-26-3150-0080-0070 01-10-26-3150-0080-0080 01-10-26-3150-0080-0090 01-10-26-3150-0080-0100 01-10-26-3150-0080-0110
700.00		ANNEX, FLUM,REZONE 01-10-26-3150-0090-0060 01-10-26-3150-0090-0050 01-10-26-3150-0090-0040
6.00		ZONING CONVENIENCE FEE

2

Return to:

Inst: 202154021219 Date: 09/17/2021 Time: 3:32PM Doc Stamp-Deed: 84.00 By: CH, DC, Matt Reynolds, Putnam, County Page 1 of 2 B: 1636 P: 15

Name: BECK/SLOAN PROPERTIES, INC.

Address: 256 N Highway 17
Palatka, FL 32177

This Instrument Prepared by: Palatka Abstract & Title Ins. Inc

Address: 113 North 4th Street
Palatka, FL 32177
File No. 21-523

Property Appraiser's ID #:
01-10-26-3150-0090-0040

WARRANTY DEED

This Warranty Deed is executed this 16th day of September, 2021, by Brenda Ann Jordan, conveying non-homestead property ("Grantor") to BECK/SLOAN PROPERTIES, INC., a Florida corporation ("Grantee").

"Grantor" and "Grantee" are used for singular or plural, as context requires.

Witnesseth, that Grantor, for the sum of $12,000 and other good and valuable consideration, the receipt of which is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto Grantee the following described property:

Lots 4, 5, and 6, inclusive, in and of Block 9 of GLISSON & WELLS' SUBDIVISION, according to the Plat or Map thereof, recorded in Map Book 1 at page 138 in and of the public records of Putnam County, Florida.

This conveyance is subject to easements, restrictions, reservations, and limitations of record, if any, **and together with** all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, to have and to hold the same in fee simple forever.

And, Grantor hereby covenants with Grantee that Grantor is lawfully seized of said land in fee simple; that Grantor has good right and lawful authority to sell and convey said land; that Grantor hereby fully warrants the title to said land; and that Grantor will defend the same against the lawful claims of all persons whomever, and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2020.

In Witness Whereof, Grantor has signed and sealed these presents the day and year above written.

Signed, sealed and delivered as to all Grantors
in the presence of:

Signature of Witness 1

Walter Fortner
Print Name of Witness 1

Signature of Witness 2

Warren Wilhite
Print Name of Witness 2

Brenda Ann Jordan
Signature of Grantor 1

Brenda Ann Jordan

Mailing Address of Grantor 1

Notary Section:

STATE OF FLORIDA

COUNTY OF PUTNAM

The foregoing instrument was acknowledged before me by means of ☑ physical presence or ☐ online notarization, this 16th day of September, 2021, by Brenda Ann Jordan.

Personally Known ☐ OR Produced Identification ☑

Type of Identification Produced: Driver's License

(Signature of Notary Public) _____

(Print, Type, or Stamp Commissioned Name of Notary Public) Walter Fortner

My Commission expires:

Affix Notary SEAL

Notary Public State of Florida
Walter Fortner
My Commission GG 962554
Expires 02/26/2024

RECEIVED
APR 09 2026

ANNEXATION APPLICATION

DATE RECEIVED: _____
APP NUMBER: PB - _____
HEARING DATE: _____

Application Requirements

This application must be completed and submitted with an application fee and ALL required attachments. **Advertising fees to be paid by the applicant. Property Disclosure form required.**
(Checks payable to the City of Palatka)

Annexation: $700.00

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- ❑ Survey
- ❑ Site Map
- ❑ Project Narrative
- ❑ Site Plan (for planned development)
- ❑ Supplementary Information

Property Information

1. Property Address: NA
2. Parcel Number: 01-10-20-3150-0080-00: 70, 80, 90, 100, 110
3. Parcel Dimensions: NK
4. Current Property Use: VACANT
5. Current Future Land Use Map Designation: City: _____ County: US
6. Proposed Future Land Use Map Designation (if applicable): City: ? County: X
7. Proposed Use: Residential
8. Current Zoning Designation: R-2 Requested Zoning Designation: R-1
9. Square footage of any proposed structures NA Number & types of structures on property Ø

Applicant Information

(Submit proof of authorization to act as agent with your application)

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Phone Number(s): 904 315 4944 Email: sloanjr25@gmail.com

Agent/Contractor *(Submit proof of authorization to act as agent with your application)*

Name(s): _____
Mailing Address: _____
Phone Number(s): _____ Email: _____

To Be Notarized

Name (Print Name): Preston Sloan

Signature: _____ Date: 4/9/26

STATE OF FL County of St. Johns

Before me this day personally appeared Preston Sloan who executed the foregoing application and acknowledged to and before me executed this document for the purposes therein expressed.

WITNESS my hand and official seal, this 9 day of April A.D. 2026

(Notary Seal)

Notary Public State of Florida
Michelle Renee Brown
My Commission HH 711316
Expires 8/18/2029

_____
Notary Public

My commission expires: 8-18-2029 State of FL at Large.

Type of Identification Produced: FL ID

For Official Use Only

Date Submitted: _____ FLUM Designation: _____

Received By: _____ Preliminary Review by: _____

Confirmed Current Zoning: _____ Date Legal Ad Ran: _____

(Allowable) Requested Zoning: _____ Sign(s) Posted Date: _____

Surrounding property owner's notices sent: _____

Attachments Reviewed:

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- ❑ Legal Description
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City of Palatka
201 N 2ND ST
PALATKA FL 32177-3735
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AUTH CODE: 195417712

CHANGE DUE: 0.00

TOTAL RECEIVED: 1,406.00

DISTRIBUTION:

AMOUNT	ACCOUNT NUMBER	DESCRIPTION / FOR
700.00		ANNEX, FLUM, REZONE 01-10-26-3150-0080-0070 01-10-26-3150-0080-0080 01-10-26-3150-0080-0090 01-10-26-3150-0080-0100 01-10-26-3150-0080-0110
700.00		ANNEX, FLUM,REZONE 01-10-26-3150-0090-0060 01-10-26-3150-0090-0050 01-10-26-3150-0090-0040
6.00		ZONING CONVENIENCE FEE

DISCLOSURE OF OWNERSHIP INTERESTS - PROPERTY

[TO BE COMPLETED AND EXECUTED BY THE PROPERTY OWNER(S) FOR EACH APPLICATION FOR COMPREHENSIVE PLAN AMENDMENT OR DEVELOPMENT ORDER]

TO: CITY OF PALATKA PLANNING DIRECTOR, OR HIS OR HER OFFICIALLY DESIGNATED REPRESENTATIVE

STATE OF FLORIDA CITY
OF PALATKA

BEFORE ME, the undersigned authority, this day personally appeared Preston Sloan, hereinafter referred to as "Affiant," who being by me first duly sworn, under oath, deposes and states as follows:

1. Affiant is the [] individual or [] Vice President *[position - e.g., president, partner, trustee]* of Beck/Sloan Properties *[name and type of entity - e.g., ABC Corporation, XYZ Limited Partnership]* that holds an ownership interest in real property legally described on the attached Exhibit "A" (the "Property"). The Property is the subject of an application for Comprehensive Plan amendment, Rezoning or Development Order approval with the City of Palatka.

2. Affiant's address is: 2000 Reid St.
Palatka FL 32177

3. Attached hereto as Exhibit "B" is a complete listing of the names and addresses of every person or entity having a five percent or greater interest in the Property. Disclosure does not apply to an individual's or entity's interest in any entity registered with the Federal Securities Exchange Commission or registered pursuant to Chapter 517, Florida Statutes, whose interest is for sale to the general public.

4. Affiant acknowledges that this Affidavit is given to comply with the City of Palatka policy, and will be relied upon by the City of Palatka in its review of application for Comprehensive Plan amendment, Rezoning or Development Order approval affecting the Property. Affiant further acknowledges that he or she is authorized to execute this Disclosure of Ownership Interests on behalf of any and all individuals or entities holding a five percent or greater interest in the Property.

5. Affiant further acknowledges that he or she shall by affidavit amend this disclosure to reflect any changes to ownership interests in the Property that may occur before the date of final public hearing on the application for Comprehensive Plan amendment, Rezoning or Development Order approval.

6. Affiant further states that Affiant is familiar with the nature of an oath and with the penalties provided by the laws of the State of Florida for falsely swearing to statements under oath.

7. Under penalty of perjury, Affiant declares that Affiant has examined this Affidavit and to the best of Affiant's knowledge and belief, it is true, correct, and complete.

FURTHER AFFIANT SAYETH NAUGHT.

Preston Sloan ,Affiant

(Print Affiant Name)

NOTARY PUBLIC INFORMATION: **STATE OF FLORIDA CITY OF PALATKA**

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization, this 9 day of April , 2024, by Preston Sloan *(name of person acknowledging)*. He/she is personally known to me or has produced Florida I.D. *(type of identification)* as identification and did/did not take an oath *(circle correct response)*.

M. Renee Brown
(Name - type, stamp or print clearly)

(Signature)

My Commission Expires on: 8-18-2029

Notary Public State of Florida
Michelle Renee Brown
My Commission HH 711316
Expires 8/18/2029

EXHIBIT "A"

PROPERTY

EXHIBIT "B"

DISCLOSURE OF OWNERSHIP INTERESTS - PROPERTY

Affiant must identify all entities and individuals owning five percent or more ownership interest in the Property. Affiant must identify individual owners. For example, if Affiant is an officer of a corporation or partnership that is wholly or partially owned by another entity, such as a corporation, Affiant must identify the other entity, its address, and the individual owners of the other entity. Disclosure does not apply to an individual's or entity's interest in any entity registered with the Federal Securities Exchange Commission or registered pursuant to Chapter 517, Florida Statutes, whose interest is for sale to the general public.

Name **Address**

Beck/Sloan Properties Inc.

Preston Sloan
(Name in print)

Beck/Sloan Properties
(Name of company, if applicable)

Vice President
(Title)

2000 Reid St. Palatka FL
(Address, City, State, Zip)

NOTARY PUBLIC INFORMATION

STATE OF FLORIDA/ CITY OF PALATKA

The foregoing instrument was sworn to and subscribed before me ~~by means~~ of [ ] physical presence or [ ] online notarization, this 9 day of April 2026, by Preston Sloan *(name of person making statement)*. He/she is personally known to me or has produced FL ID *(type of identification)* as identification.

M. Renee Brown
(Name in print)

M. Renee Brown
(Signature)

My Commission Expires on: 8-18-2029

NOTARY'S SEAL OR STAMP

Notary Public State of Florida
Michelle Renee Brown
My Commission HH 711316
Expires 8/18/2029

RECEIVED
APR 09 2026

FLU AMENDMENT
REZONING
APPLICATION

DATE RECEIVED: _____
APP NUMBER: PB - _____
HEARING DATE: _____

Application Requirements

This application must be completed and submitted with an application fee and ALL required attachments. **Advertising fees are to be paid by the applicant.**
(Checks payable to the City of Palatka)

- ❑ Application Fee
- ❑ Copy of Recorded Deed
- ❑ Legal Description
- ❑ Letter of Authorization
- ❑ Survey
- ❑ Site Map
- ❑ Project Narrative
- ❑ Site Plan (for planned development)
- ❑ Supplementary Information

Property Information

1. Property Address: NA
2. Parcel Number: 01-10-26-3150-0090-00: 60, 50, 40
3. Parcel Dimensions: NA
4. Current Property Use: VACANT
5. Current Future Land Use Map Designation: City: _____ County: US
6. Proposed Future Land Use Map Designation (if applicable): City: _____ County: _____
7. Proposed Use: Residential
8. Current Zoning Designation: R-2 Requested Zoning Designation: R-1
9. Square footage of any proposed structures NA Number & types of structures on property Ø

Applicant Information

(Submit proof of authorization to act as agent with your application)

Owner Name(s): Beede / Sloan Properties INC (Preston Sloan)
Mailing Address: 2000 Reid St. Palatka FL 32177
Phone Number(s): 904 315 4944 Email: Sloanjr25@gmail.com

Agent/Contractor *(Submit proof of authorization to act as agent with your application)*

Name(s): _____
Mailing Address: _____
Phone Number(s): _____ Email: _____

To Be Notarized

Name (Print Name): Preston Sloan

Signature: _____ Date: 4/9/26

STATE OF Florida County of St. Johns.

Before me this day personally appeared Preston Sloan. who executed the foregoing application and acknowledged to and before me executed this document for the purposes therein expressed.

WITNESS my hand and official seal, this 9 day of April A.D. 2026

(Notary Seal)

Notary Public State of Florida
Michelle Renee Brown
My Commission HH 711316
Expires 8/18/2029

Notary Public

My commission expires: 8-18-2029 State of FL at Large.

Type of Identification Produced: Florida D.L.

For Official Use Only

Date Submitted: _____ FLUM Designation: _____

Received By: _____ Preliminary Review by: _____

Confirmed Current Zoning: _____ Date Legal Ad Ran: _____

(Allowable) Requested Zoning: _____ Sign(s) Posted Date: _____

Surrounding property owner's notices sent: _____

Attachments Reviewed:

- ❑ Copy of Recorded Deed
- ❑ Legal Description
- ❑ Survey
- ❑ Letter of Authorization
- ❑ Application Fee

2

1010 Ocean Street
Palatka, FL 32177
Tel. (386) 329-0109
Fax (386) 385-5275

CITY of Palatka
PUBLIC WORKS
Utilities Department

To: **BECK/SLOAN PROPERTIES INC**

From: **Eli Higginbotham, Water & Sewer Superintendent**

Date: **April 10, 2026**

RE: **01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100 and 01-10-26-3150-0080-0110 Water & Sewer Availability**

Water is available from an 8-inch water main on the north side of Old Jacksonville Rd.

Sewer is not available at this location.

Thank you,
Eli Higginbotham, W & S Superintendent

1010 Ocean Street
Palatka, FL 32177
Tel. (386) 329-0109
Fax (386) 385-5275

CITY of Palatka
PUBLIC WORKS
Utilities Department

To: **BECK/SLOAN PROPERTIES INC**

From: **Eli Higginbotham, Water & Sewer Superintendent**

Date: **April 10, 2026**

RE: **01-10-26-3150-0080-0070 and 01-10-26-3150-0080-0080 Water & Sewer Availability**

Water is available from a 2-inch water main on Cedar Ave.

Sewer is not available at this location.

Thank you,
Eli Higginbotham, W & S Superintendent

ORDINANCE NO. 2026-32 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA ANNEXING INTO THE CORPORATE LIMITS OF THE CITY OF PALATKA, FLORIDA CERTAIN ADJACENT PROPERTY IDENTIFIED AS PARCEL 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110 503 E HARRIS STREET PALATKA, FLORIDA 32177, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Beck/Sloan Properties Inc. request to annex eight parcels, approximately 1.52 acres into the City of Palatka to connect to the City's water service system. Currently the parcels are vacant. Amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential Medium (RM), and rezone from Putnam County Residential, Mixed (R-2) to City of Palatka Residential, Two-Family (R-2).

BACKGROUND

The parcels are part of the Glisson Wells Subdivision. The Plat was recorded in 1911 and is one of the first recorded subdivisions in Putnam County. The intent of the applicant is to have city water at the property to eventually develop. The Proposed annexation will allow the connection of water to the properties.

PROJECT ANALYSIS

Please refer to staff report.

Staff Recommendation

Staff recommends approval of the request to annex approximately 1.52-acre property into the City.

ATTACHMENTS

1.	32. Ordinance 2026-32 Annexation ordinance. 503 E harris.
2.	Business Impact ORD 26-32

ORDINANCE NO. 2026-32

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA ANNEXING INTO THE CORPORATE LIMITS OF THE CITY OF PALATKA, FLORIDA CERTAIN ADJACENT PROPERTY IDENTIFIED AS PARCEL 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110 503 E HARRIS STREET PALATKA, FLORIDA 32177, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a petition has been filed before the City Commission of the City of Palatka, Florida, which Petition is on file in the office of the City Clerk, authorized to be signed by the freehold owner of the property sought to be annexed, to wit: Beck Sloan Properties Inc, and

WHEREAS, Chapter 171.044, Florida Statutes, permits the voluntary annexation of unincorporated areas lying adjacent and contiguous to the boundaries of the City of Palatka, and

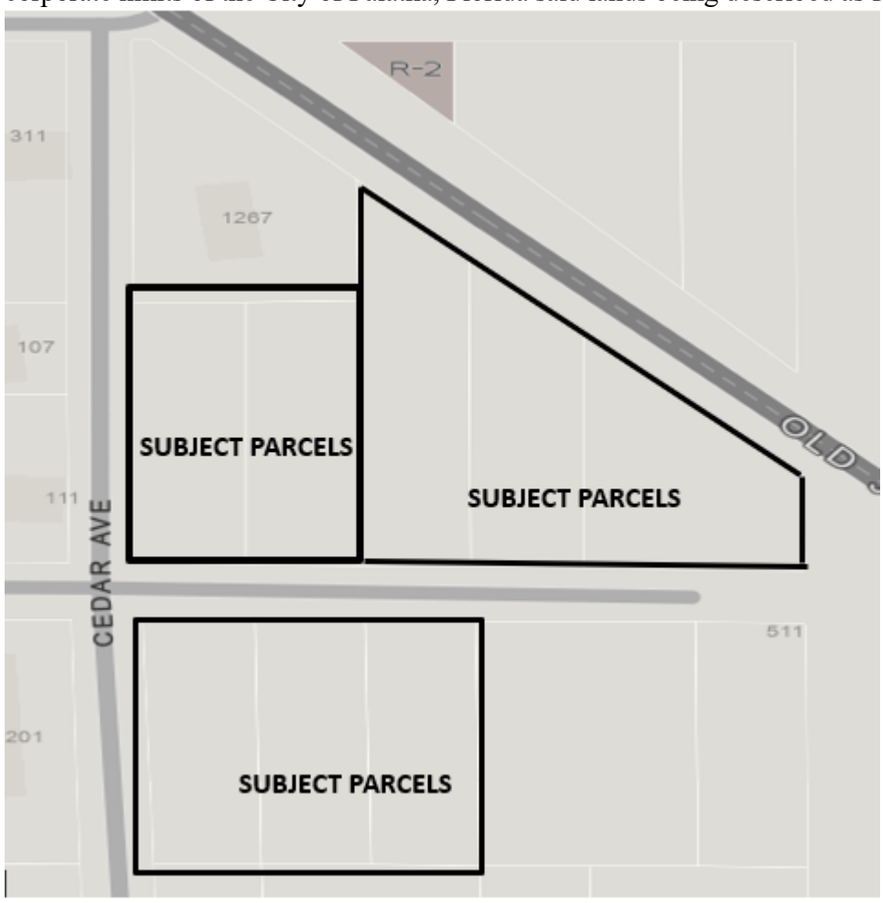
WHEREAS, the City Planning Board conducted a public hearing on June 2nd, 2026. and recommended approval of this annexation to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted public hearings on July 23rd ,2026 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 lands be annexed and become a part of the City of Palatka; and

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. That the following described unincorporated lands lying adjacent and contiguous to the boundaries of the City of Palatka, Florida shall henceforth be deemed and held to be within the corporate limits of the City of Palatka, Florida said lands being described as follows:



Section 2. That a copy of this ordinance shall be sent to the Municipal Code Corporation for inclusion in the City's Charter.

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.

PASSED on first reading by the City Commission of the City of Palatka, Florida, on the 23rd day of July 2026.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 27th day of August 2026.

CITY OF PALATKA

_____

By: Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West, ESQ.

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.

ORDINANCE NO. 2026-32

Annexation of parcels **01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110**

More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA ANNEXING INTO THE CORPORATE LIMITS OF THE CITY OF PALATKA, FLORIDA CERTAIN ADJACENT PROPERTY IDENTIFIED AS PARCEL 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110 503 E HARRIS STREET PALATKA, FLORIDA 32177, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

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 law[1] 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:

[1] See Section 166.041(4)(c), Florida Statutes.

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. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare): The Accessory Dwelling Unit ordinance seeks to address the City's affordable housing crisis by allowing ADUs in single-family residential districts.

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 the ordinance will create any direct economic impact to businesses in Palatka, beyond a positive economic impact due to construction and development of new residential structures.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: None

4. Additional information the governing body deems useful (if any): In 2013, Governor Rick Scott signed a bill banning gaming centers; however, state officials left enforcement of the law in the hands of local officials. While many counties and cities throughout the state adopted internet café bans, Palatka allowed the businesses to continue to operate unregulated. Internet cafes in Palatka have been posing an increased threat to public safety and have become localized areas of crime. The cafes create an unsafe environment for surrounding businesses because of criminal activity and frequently serve as a front for illegal activity.

ORDINANCE NO. 2026-33 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED (LESS THAN 50 ACRES IN SIZE) FROM PUTNAM COUNTY URBAN SERVICE (US) TO CITY OF PALATKA RESIDENTIAL MEDIUM (RM) FOR THE FOLLOWING PROPERTIES: 503 E HARRIS STREET, PALATKA, FLORIDA 32177, ; PARCELS:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070., CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Beck/Sloan Properties Inc. request to annex eight parcels, approximately 1.52 acres into the City of Palatka to connect to the City's water service system. Currently the parcels are vacant. Amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential Medium (RM), and rezone from Putnam County Residential, Mixed (R-2) to City of Palatka Residential, Two-Family (R-2).

BACKGROUND

The parcels are part of the Glisson Wells Subdivision. The Plat was recorded in 1911 and is one of the first recorded subdivisions in Putnam County. The intent of the applicant is to have city water at the property to eventually develop. The Proposed annexation will allow the connection of water to the properties.

PROJECT ANALYSIS

Please refer to staff report.

Staff Recommendation

Staff recommends approval of the request to amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential medium (RM)

ATTACHMENTS

1.	33. Ordinance 2026-33 Future Land Use change ordinance. 503 E harris.
2.	Business Impact ORD 2026-33

ORDINANCE NO. 2026-33

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED (LESS THAN 50 ACRES IN SIZE) FROM PUTNAM COUNTY URBAN SERVICE (US) TO CITY OF PALATKA RESIDENTIAL MEDIUM (RM) FOR THE FOLLOWING PROPERTIES: 503 E HARRIS STREET, PALATKA, FLORIDA 32177, ; PARCELS:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070., CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an application has been made by Beck Sloan properties Inc, 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 June 2nd , 2026, 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 July 23rd, 2026, and August 27th, 2026.

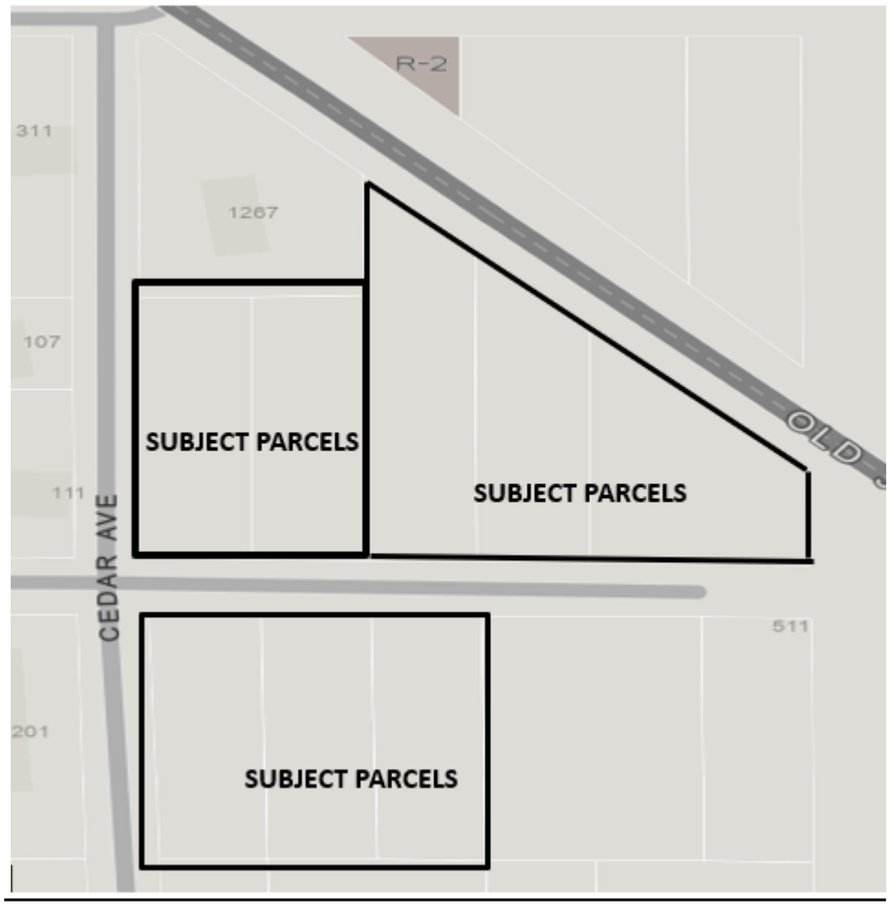
NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

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 parcel of land listed in Table 1 below shall be changed as designated and that the Future Land Use Map shall be amended to show the changes.

TABLE 1
ADOPTED SMALL SCALE AMENDMENT

Parcel Numbers	Acreage	Current Future Land Use	Amended Future Land Use
01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070	1.52	Putnam County Urban Service (US)	City of Palatka Residential Medium (RM)



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 not become effective until the annexation adopted by Ordinance No. 2026-20 becomes effective; 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.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 23rd day of July 2026.

CITY OF PALATKA

_____

By: Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West, ESQ.

Business Impact Estimate

ORDINANCE NO. 2026-33 Future Land Use Amendment of Parcels:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070. More specifically:

ORDINANCE NO. 2026-33

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED (LESS THAN 50 ACRES IN SIZE) FROM PUTNAM COUNTY URBAN SERVICE (US) TO CITY OF PALATKA RESIDENTIAL MEDIUM (RM) FOR THE FOLLOWING PROPERTIES: 503 E HARRIS STREET, PALATKA, FLORIDA 32177, ; PARCELS:01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110, 01-10-26-3150-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0070., CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

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 law[1] 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

[1] See Section 166.041(4)(c), Florida Statutes.

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 Accessory Dwelling Unit ordinance seeks to address the City's affordable housing crisis by allowing ADUs in single-family residential districts.

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 the ordinance will create any direct economic impact to businesses in Palatka, beyond a positive economic impact due to construction and development of new residential structures.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: None

4. Additional information the governing body deems useful (if any): In 2013, Governor Rick Scott signed a bill banning gaming centers; however, state officials left enforcement of the law in the hands of local officials. While many counties and cities throughout the state adopted internet café bans, Palatka allowed the businesses to continue to operate unregulated. Internet cafes in Palatka have been posing an increased threat to public safety and have become localized areas of crime. The cafes create an unsafe environment for surrounding businesses because of criminal activity and frequently serve as a front for illegal activity.

ORDINANCE NO. 2026-34 - AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM PUTNAM COUNTY RESIDENTIAL MIXED (R-2) TO CITY OF PALATKA RESIDENTIAL, TWO-FAMILY (R-2), FOR THE PROPERTY LOCATED AT 503 E HARRIS ST, PALATKA, FLORIDA 32177, PARCELS 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050,01-10-26-3150-0090-0060,01-10-26-3150-0080-0070,01-10-26-3150-0080-0080,01-10-26-3150-0080-0090,01-10-26-3150-0080-0100,01-10-26-3150-0080-0110; PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

STAFF REPORT

DATE: July 23, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Beck/Sloan Properties Inc. request to annex eight parcels, approximately 1.52 acres into the City of Palatka to connect to the City's water service system. Currently the parcels are vacant. Amend the Future Land Use Map from Putnam County Urban Service (US) to City of Palatka Residential Medium (RM), and rezone from Putnam County Residential, Mixed (R-2) to City of Palatka Residential, Two-Family (R-2).

BACKGROUND

The parcels are part of the Glisson Wells Subdivision. The Plat was recorded in 1911 and is one of the first recorded subdivisions in Putnam County. The intent of the applicant is to have city water at the property to eventually develop. The Proposed annexation will allow the connection of water to the properties.

PROJECT ANALYSIS

Please refer to staff report.

Staff Recommendation

Staff recommends approval of the request to rezone from Putnam County Residential Mixed (R-2) to City of Palatka Residential Two-Family (R-2).

ATTACHMENTS

1.	34. Ordinance 2026-34 zoning ordinance 503 E harris.
2.	Business Impact ORD 2026-34

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL., 32177

ORDINANCE NO. 2026-34

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM PUTNAM COUNTY RESIDENTIAL MIXED (R-2) TO CITY OF PALATKA RESIDENTIAL, TWO-FAMILY (R-2), FOR THE PROPERTY LOCATED AT 503 E HARRIS ST, PALATKA, FLORIDA 32177, PARCELS 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110; PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an application has been made by Beck Sloan Properties Inc. for certain amendment to the Official Zoning Map of the City of Palatka, Florida, and

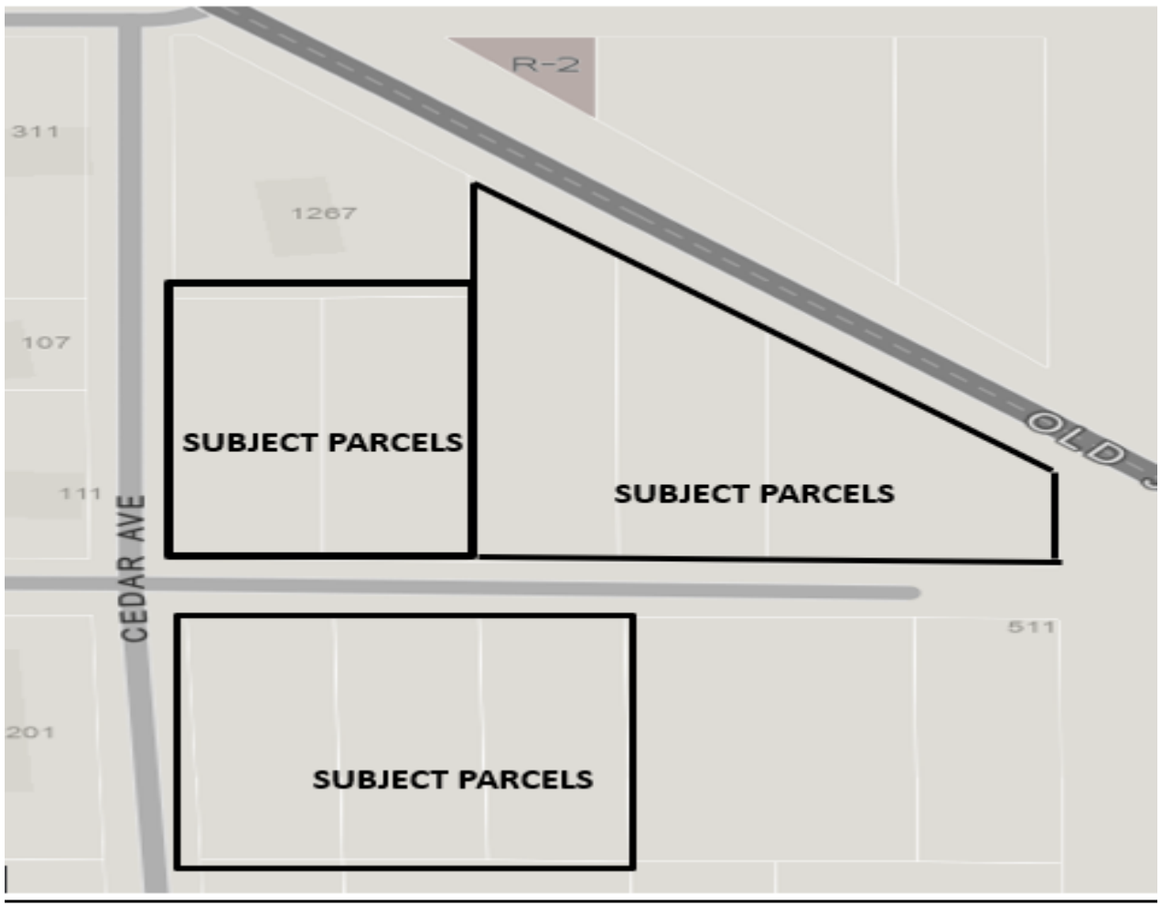
WHEREAS, all the necessary procedural steps have been accomplished, including a public hearing before the Planning Board of the City of Palatka on June 2nd, 2026, and two public hearings before the City Commission of the City of Palatka on July 23rd, 2026, and August 27th, 2026, and

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 Putnam County Residential, mixed (R-2) to City of Palatka Residential, Two-Family (R-2) classification.

FOR THE PROPERTIES LOCATED AT 503 E HARRIS STREET, PALATKA, FLORIDA 32177, PARCEL(S) 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050, 01-10-26-3150-0090-0060, 01-10-26-3150-0080-0070, 01-10-26-3150-0080-0080, 01-10-26-3150-0080-0090, 01-10-26-3150-0080-0100, 01-10-26-3150-0080-0110.



This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL., 32177

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. 2026-21 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 23rd day of July 2026.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 27th day of August 2026.

CITY OF PALATKA

_____

By: Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West, ESQ.

Business Impact Estimate

Proposed ordinance's title/reference: "**ORDINANCE NO. 2026-34** Rezone of parcels 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050,01-10-26-3150-0090-0060,01-10-26-3150-0080-0070,01-10-26-3150-0080-0080,01-10-26-3150-0080-0090,01-10-26-3150-0080-0100,01-10-26-3150-0080-0110.

More specifically:

ORDINANCE NO. 2026-34

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM PUTNAM COUNTY RESIDENTIAL MIXED (R-2) TO CITY OF PALATKA RESIDENTIAL, TWO-FAMILY (R-2), FOR THE PROPERTY LOCATED AT 503 E HARRIS ST, PALATKA, FLORIDA 32177, PARCELS 01-10-26-3150-0090-0040, 01-10-26-3150-0090-0050,01-10-26-3150-0090-0060,01-10-26-3150-0080-0070,01-10-26-3150-0080-0080,01-10-26-3150-0080-0090,01-10-26-3150-0080-0100,01-10-26-3150-0080-0110; PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

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 law[1] 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 Accessory Dwelling Unit ordinance seeks to address the City's affordable housing crisis by allowing ADUs in single-family residential districts.

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 the ordinance will create any direct economic impact to businesses in Palatka, beyond a positive economic impact due to construction and development of new residential structures.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: None

4. Additional information the governing body deems useful (if any): In 2013, Governor Rick Scott signed a bill banning gaming centers; however, state officials left enforcement of the law in the hands of local officials. While many counties and cities throughout the state adopted internet café bans, Palatka allowed the businesses to continue to operate unregulated. Internet cafes in Palatka have been posing an increased threat to public safety and have become localized areas of crime. The cafes create an unsafe environment for surrounding businesses because of criminal activity and frequently serve as a front for illegal activity.

PB Case 26-12: Adoption of the City of Palatka Comprehensive Plan 2045

STAFF REPORT

DATE: July 7, 2026
TO: City of Palatka Planning Board
FROM: City Staff

APPLICATION REQUEST

Adoption of amendments to the City of Palatka Comprehensive Plan 2045 in accordance with the Local Government Comprehensive Planning and Land Development Regulation Act, Chapter 163, Part II, Florida Statutes.

BACKGROUND

The City of Palatka Comprehensive Plan 2045 was adopted by the city commission on December 11, 2025, and transmitted to the State for review. The Florida Department of Commerce determined the plan as adopted to be null and void indicating inconsistencies with SB 180 which were listed in a staff report (Attachment 1). City staff and JBPro, consultant to the city, have been working on addressing each one of the inconsistencies raised in the report, and have introduced the corresponding amendments to the plan. Given that the DOC determined the plan to be void and null, the City of Palatka Comprehensive Plan 2045 needs to be readopted with the pertinent amendments as presented in this report. The City Commission will consider the plan for transmittal at their July 23 meeting. Once the city receives comments from the Coordinated State Review, the plan will then be scheduled for final adoption provided the plan is determined to be consistent with Florida Statutes.

The Department of Commerce staff report is included in Attachment 1, while the city's response and proposed changes are in Attachment 2. The entire Comprehensive Plan as amended is in Attachment 3.

PROJECT ANALYSIS

Staff Recommendation

Staff recommend APPROVAL of the adoption of the City of Palatka Comprehensive Plan 2045 as amended.

ATTACHMENTS

1.	Florida Commerce Letter & Staff Report
2.	JBPro Update State Comments
3.	2026 05 21 GOPs Compiled

FLORIDACOMMERCE

Ron DeSantis
J. Alex Kelly

February 6, 2026

The Honorable Robbi Correa
Mayor, City of Palatka
201 North 2nd Street
Palatka, Florida 32177

Dear Mayor Correa,

FloridaCommerce has completed its review of the comprehensive plan amendment proposed by the City of Palatka (Amendment No. 26-01ESR), which was received January 7, 2026. We have reviewed the amendment in accordance with the expedited state review process set forth in section 163.3184(2) and (3), Florida Statutes.

FloridaCommerce has identified conflicts with the application of Chapter 2025-190, Section 28, Laws of Florida (L.O.F.), and the adopted comprehensive plan amendment. These conflicts render the proposed and adopted comprehensive plan amendment null and void ab initio.

Chapter 2025-190 provides:

> Section 28. (1) Each county listed in the Federal Disaster Declaration for Hurricane Debby (DR-4806), Hurricane Helene (DR-4828), or Hurricane Milton (DR-4834), and each municipality within one of those counties, may not propose or adopt any moratorium on construction, reconstruction, or redevelopment of any property damaged by such hurricanes; propose or adopt more restrictive or burdensome amendments to its comprehensive plan or land redevelopment regulations; or propose or adopt more restrictive or burdensome procedures concerning review, approval, or issuance of a site plan, development permit, or development order, to the extent that those terms are defined by s. 163.3164, Florida Statutes, before October 1, 2027, an any such moratorium or restrictive or burdensome comprehensive plan amendment, land development regulation, or procedure shall be null and void ab initio. This subsection applies retroactively to August 1, 2024.

For the reasons outlined herein, the City of Palatka's adopted amendment is more restrictive or burdensome, making it null and void ab initio, pursuant to Section 28 of Chapter 2025-190, L.O.F.

Caldwell Building | 107 E. Madison Street Tallahassee, FL 32399
850.245.7105 | www.FloridaJobs.org | Twitter: @FLACommerce

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If you have any questions concerning this review, please contact James Stansbury by telephone at (850)-717-8512 or by email at James.Stansbury@Commerce.fl.gov.

Sincerely,

James D. Stansbury, Chief
Bureau of Community Planning and Growth

JDS/aw

cc: Lorenzo Aghemo, MRP, Planning Director, City of Palatka
Elizabeth Payne, AICP, Chief Executive Officer, Northeast Florida Regional Council

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Chapter 2025-190, Section 28, Laws of Florida (L.O.F.), to provide:

> Section 28. (1) Each county listed in the Federal Disaster Declaration for Hurricane Debby (DR-4806), Hurricane Helene (DR-4828), or Hurricane Milton (DR-4834), and each municipality within one of those counties, may not propose or adopt any moratorium on construction, reconstruction, or redevelopment of any property damaged by such hurricanes; propose or adopt more restrictive or burdensome amendments to its comprehensive plan or land redevelopment regulations; or propose or adopt more restrictive or burdensome procedures concerning review, approval, or issuance of a site plan, development permit, or development order, to the extent that those terms are defined by s. 163.3164, Florida Statutes, before October 1, 2027, and any such moratorium or restrictive or burdensome comprehensive plan amendment, land development regulation, or procedure shall be null and void ab initio. This subsection applies retroactively to August 1, 2024.

The City of Palatka's Proposed Amendment 26-01ESR includes policies that are more restrictive or burdensome than City's currently adopted Comprehensive Plan. The following identified policies are more restrictive or burdensome: Mobility Element Policies 1.2.3, 1.2.4, 1.3.2, 1.3.4, 2.3.5, and 2.3.7; Public Facilities Element Policy 1.3.1; Recreation and Open Space Element Policy 1.3.3; and Housing Element Policy 1.2.6. The following identified objectives and policies are potentially more restrictive or burdensome: Future Land Use Element Policy 2.1.2.; Mobility Element Objective 1.1 as well as Policies 1.1.1, 2.1.3, 2.3.1, and 2.3.4; Public Facilities Element Policy 1.6.2; Recreation and Open Space Element Policy 1.2.3; Economic Development Policy 1.5.8; Conservation Element Policies 1.3.2 and 1.5.11; Capital Improvements Element Policy 1.3.3; Housing Element Policy 1.5.2; and Intergovernmental Coordination Element Policy 1.7.3.

Staff Report for Review of Plan Amendments			
Title	**Name**	**Signature**	**Date**
Bureau Chief	James Stansbury		
Regional Planning Administrator	Christina Nazaire		
Planning Analyst	Avian Williams		January 22, 2026

Process	☒ **Proposed**	☐ **Adopted**	
☒ ESR	Received: 1/7/26	Complete: Challenge Date:	Ordinance No.:
☐ SCR	Received: Complete: External Comments Due:	Complete: Challenge Date: NOI Posting:	Adoption Date:

Statutory Mail Out Date	
February 6, 2026	

Tracking Categories		**General Information**
☐ ACSC	☐ Rescind Concurrency	Local Government: Palatka RPC Region: Northeast Florida RPC Amendment No.: 26-01ESR
☐ DRI-Related	☒ Water Supply Plan	
☐ Military Base	☐ Wekiva Study Area	
☐ Peril of Flood	☐ Not Tracked	
☐ PRE	☒ More R&B	

	Proposed	Adopted
No. of Text amendments:	9	
No. of FLUM amendments:		
Acres in FLUM Amendments:		

Significant changes between the proposed and adopted amendment: N/A

Staff Recommendation	
Proposed	**Adopted**
FloridaCommerce staff has identified at least one, or more conflicts with Chapter 2025-190, section 28, Laws of Florida. Given the restrictive or burdensome policies, FloridaCommerce staff recommends considering this amendment "null and void." Staff has also identified inconsistencies with Chapter 163, Florida Statutes requirements.	

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SUMMARY:

This is a publicly initiated amendment and therefore subject to Chapter 2025-190, Laws of Florida (L.O.F.) The City of Palatka is located in Putnam County. The County was within the Florida Disaster Declaration of FEMA-4834-DR area as of November 4, 2024; FEMA-4806-DR area as of September 28, 2024; and FEMA-4828-DR area as of November 22, 2024 (Hurricanes Debby, Milton, and Helene, respectively).

Proposed amendment 26-01ESR updates all elements of the City's comprehensive plan to reflect the results of their 2024 Vision Plan, prepared by the Northeast Florida Regional Council. This amendment proposes extending the plan's planning horizon to 2045, supported with corresponding data and analysis. If the intent of the proposed change is to fulfill the requirements outlined in section 163.3177(1)(f), Florida Statutes, then the proposed planning horizons should extend to 2036 and 2046, respectively. This should be supported with the appropriate data and analysis as specified in sections 163.3177(1)(f) and 163.3177(5)(a), F.S. This amendment also adopts the City's 2025-2035 Water Supply Facilities Work Plan (WSFWP) as an appendix to the comprehensive plan. The proposed amendment does not propose any changes to public facility level of service (LOS) standards. The City also included their updated 2029/2030 Schedule of Capital Improvements Plan.

The proposed amendment aims to improve the clarity of the currently adopted comprehensive plan by simplifying the language into more accessible tables, policies, and objectives. Many of the proposed changes maintain the original intent of the current comprehensive plan and are primarily clerical and administrative in nature. These updates include eliminating redundant language, updating official name changes, removing outdated statutory references, and addressing completed projects. The summary below addresses the specific changes that do amend the intent of the original language.

Department staff has identified three potential technical assistance (TA) comments for proposed amendment 26-01ESR. The potential TA comments pertain to inconsistency with Florida Statute, meaningful and predictable references, and intergovernmental coordination.

Future Land Use Element:

- Updates Policy 2.1.4 to no longer identify where the City of Palatka Wetlands Protection Ordinance is currently located. "~~contained in Chapter 30 of the Land Development Regulations.~~"
    - *By removing the reference/location of the ordinance this policy is not meaningful and predictable.*

Mobility Element:

- Adds Policy Me – 2.3.8: "The City shall consider in its Land Development Regulations opportunities and incentives for the provision of appropriate facilities to support pedestrians, bicycles, micromobility, or other alternative mobility options and sharing services, such as lockers and bicycle parking, and transit, by new development or redevelopment."
    - Note: *Note: FDOT staff have noted that this policy could be considered more restrictive or burdensome. FloridaCommerce staff opines that opportunities and incentives are not more restrictive or burdensome and could allow for more benefits to a developer. Additionally, the consideration of such opportunities also does not equate to the implementation of those opportunities or incentives. As such, staff* ***have not*** *included this policy in the recommended response to the City.*

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Public Facilities Element:

- Adds Policy PFE - 1.3.7.2. As proposed this policy states that "the City's designated Building Official or their designee shall ensure that all new construction and substantial renovations comply with the plumbing fixture standards established in the Florida Building Code (FBC), including maximum allowable flow rates and water consumption levels."

  This policy ensures compliance with plumbing fixture standards established in the FBC but does not provide appropriate reference to the document. Therefore, this policy is not meaningful and predictable.
- Adds Policy PFE - 1.6.1: "All residential and nonresidential solid-waste generating uses within the City limits shall utilize the municipal solid waste collection program."
  - *Note: This policy is not currently in the comprehensive plan and would require all solid waste generating uses in the City to utilize the municipal solid waste collection program. Therefore, this policy is more restrictive or burdensome than the currently adopted comprehensive plan. FDEP staff noted that they are not aware of any requirement in Florida Statutes or Rules explicitly requiring utilization of a municipal solid waste collection program. "The LDRs do address solid waste disposal (Chapter 66) stating 'It shall be unlawful to dispose of any garbage in any manner, except as provided in this chapter' and going on to describe residential and nonresidential solid waste collection through the municipal program." Considering that the LDR restricts the disposal of solid waste to only what is allowed in the LDR, staff have removed this policy from the recommended response to the City.*

Conservation Element:

- Updates Policy CONE - 1.4.3. relates to coordination with the St. Johns River Water Management District (SJRWMD) in regard to the protection of groundwater supplies for public wellfields. This policy proposes to generalize the reference to the Florida Administrative Code that was previously specified in the policy.
  - *By removing the reference/location of the Florida Administrative Code this policy is not meaningful and predictable.*
- Updates Policy CONE – 1.4.7 currently states that the City will amend its Land Development Regulations by adopting a landscape irrigation and xeriscape ordinance. As proposed this policy requires the continued enforcement, maintenance, and update of the ordinance, as necessary.
  - *This policy refers to the landscape irrigation and xeriscape ordinance that is currently being enforced but does not provide appropriate reference to the ordinance. Therefore, this policy is not meaningful and predictable.*

Recreation and Open Space Element:

- Adds Policy ROSE - 1.1.3.: "the City shall continue to explore the feasibility of maintaining and expanding waterfront recreational activities following guidance from the Michael Redd Riverfront Master Plan."
  - *This policy refers to guidance from the Michael Redd Riverfront Master Plan, however it does not provide a reference to the plan. Therefore, this policy is not meaningful or predictable.*
- Removes Policy F.1.3.2: "Upon Plan adoption, the City adopts recreational Levels of Service Standards (LOSS) as identified in Table F-4 of the Recreation and Open Space Element and an open space Level of Service Standard (LOSS) of 25 acres per persons."
  - *The table outlines the recreation LOS standards but does not mention the open space level of service standard of 25 acres per person. By removing this policy, the City is subsequently removing the open space LOSS.*

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- Update Policy ROSE – 1.2.5: "The City shall continue to implement the Parks and Recreation Facilities Impact Fee, and shall monitor its effects and update it as necessary to meet the adopted levels of service for recreational facilities/reserve open space. ~~consider re-instituting the Parks and Recreation Facilities impact fee as a means of raising revenue to purchase land and construct recreational facilities/reserve open space to meet adopted levels of service.~~"
    - *Note: As it exists, the City is considering re-instituting the impact fees. As proposed, the City intends to continue to implement the impact fee. This policy, as it currently exists, implies that there is currently not a fee in place. By now re-instituting the fee within the comprehensive plan, this policy is more restrictive or burdensome than what is currently adopted in the comprehensive plan. FDEP staff noted that "the City originally adopted impact fees in its LDRs (including parks and recreation impact fees) in 2007. Ordinance No. 23-05, adopted in February 2023, updated these fees, reducing them for single family (-$130) and mobile home units (-$135), and slightly increasing for multifamily units (+$18)." Considering that the ordinance was implemented prior to August 2024, and this update reflects existing requirements, staff did not identify any concerns with the proposed policy.*

Economic Development Element:

- Adds Policy EDE - 1.5.4. The City shall continue to improve and maintain Riverfront Park as a clean, safe, and attractive multi-use destination for walking, sightseeing, boating, fishing, and shrimping. These efforts shall align with and advance the Michael Redd Riverfront Master Plan, including park renovations, mixed-use development, and the creation of an entertainment district to attract residents, visitors, and investment.
    - *This policy calls for efforts to improve and maintain Riverfront Park to be in alignment of the Michael Redd riverfront Master Plan. This policy does not provide a reference for the mentioned master plan.*

Capital Improvements Element:

- Updates Policy CIE - 2.2.6. regarding drainage LOS standards refers to the most recent FDOT drainage manual.
    - *The City does not properly provide a reference for the FDOT Drainage Manual. Therefore, this policy is not meaningful or predictable.*

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STAFF ANALYSIS:

Staff have identified objectives, policies and a goal within the proposed Comprehensive Plan as more or potentially more restrictive or burdensome pursuant Chapter 2025-190, Section 28, Laws of Florida (L.O.F.). An analysis of these proposed changes is included below.

MORE RESTRICTVE OR BURDENSOME:

Housing Element:

- Adds Policy HE - 1.2.6: "The City shall ensure that dedicated affordable housing units are dispersed throughout the City and within individual developments, and that these units are designed to match the appearance and quality of market-rate housing, while contributing positively to the neighborhood character."
    - *Note: As it exists in Policy C.1.4.4, which was used as the foundation of Policy HE - 1.2.6, the City is required to support scattered site affordable housing that meets basic design standards, thereby enhancing property values. As proposed, Policy HE - 1.2.6 now requires the City to ensure that affordable housing units are dispersed and designed to match the appearance and quality of market-rate housing. By now requiring affordable housing units to match the appearance and quality of market-rate housing rather than meeting the basic design standards, this policy is more restrictive or burdensome.*

Public Facilities Element:

- Adds Policy PFE - 1.3.1: "New development located within the City's potable water service area, and within 250 feet of an existing potable water main, shall connect to the central potable water system as a condition of development approval."
    - *Note: This policy requires that new development that is within the potable water service area and within 250 feet of an existing water main to connect to central potable water as a condition of development approval. By having this contingency of approval that did not previously exist in the comprehensive plan, this policy is more restrictive or burdensome. FDEP staff has noted that this policy "appears to be a new requirement" and that they are "not aware of any Florida Statute or Rule requiring connection within 250 ft." They could not locate any rule or statute that places restrictions on new wells a certain distance from existing potable water lines.*

Recreation and Open Space Element:

- Adds Policy ROSE - 1.3.3: "Upon plan adoption, the City will improve its recreation and open space LOS standards by updating its LDRs and Concurrency Management System (CMS) to provide:
  A. A formal open space management system that (1) establishes an inventory of open space lands, (2) enforces LOS standards for open space, and (3) implements development standards that require new residential development to dedicate land to the City's open space inventory, or;
  B. An informal open space system that does not utilize an open space inventory or strict LOS standards but does require specified new developments to set aside land to maintain adequate open space."
    - *Note: This language does not currently exist within the comprehensive plan. Option A(3) and option B both require land to be set aside or dedicated to open space. By doing so, this policy is more restrictive or burdensome than what currently exists. FDEP staff noted that "the policy directs the City to update its LDRs and CMS to establish new*

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requirements for new residential developments. The existing LDRs/CMS do not require dedication of land to the City, so this does appear to be a new requirement." FDOT also noted the proposed change is potentially more restrictive or burdensome.

POTENTIALLY MORE RESTRICTVE OR BURDENSOME

The Florida Department of Transportation (FDOT) has provided a preliminary restrictive and burdensome analysis regarding the proposed amendment. Staff are actively engaging with FDOT to address other policies within their jurisdiction that were not included in their initial review, indicated by a double asterisk. We are currently awaiting feedback on these outstanding policies.

Conservation Element:

- Adds CONE - Policy 1.5.11: "The City shall investigate initiatives to implement in the LDRs and municipal building code that address climate change and ensure that new development meets building resiliency standards."
    - *Note: FDOT staff have noted that this policy could be considered potentially more restrictive or burdensome. Therefore, staff have included this policy in the recommended response to the City.*

Capital Improvements Element:

- Policy CIE – 1.3.3: as it exists this policy requires developers to provide funds to provide funds to upgrade or expand existing City facilities or to construct new facilities for donation to the City in order to maintain the adopted LOS. As proposed this policy adds that the provision of funds or donation will be done "as necessary, primarily through the use of an impact Fee System."
    - *Note: FDOT staff have noted that this policy could be considered potentially more restrictive or burdensome. Therefore, staff have included this policy in the recommended response to the City.*

Intergovernmental Coordination Element:

- Amends Policy ICE - 1.7.3: "The City shall coordinate with ~~the~~ Putnam ~~c~~County and the SJRWMD to protect ~~ensure that~~ the St. Johns River, its tributaries, wetlands, and other environmentally sensitive areas, including ~~and~~ unique vegetative communities that are shared between the two jurisdictions, ~~are protected~~ from degradation or intrusion by inappropriate development. Such coordination shall include joint review of development proposals, enforcement of applicable environmental regulations, and implementation of conservation and restoration initiatives to preserve ecological integrity and water quality."
    - *Note: it is unclear whether the joint review of development proposals, enforcement of applicable environmental regulations, and implementation of conservation and restoration initiatives to preserve ecological integrity and water quality will impose more restrictive or burdensome standards. Therefore, the proposed change is **potentially** more restrictive or burdensome.*

Mobility Element:

- **Adds Policy ME - 1.2.3: "The City shall minimize the need for roadway width expansion, except where necessary to improve mobility for bicycles, micromobility, or other alternative mobility

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options and sharing services, as well as for pedestrians, or to effect intersection improvements. The City will continue to focus its efforts on implementing Complete Streets."

Note: This policy requires the City to minimize the need for roadway width expansion, except where necessary. Furthermore, there are implications from other policies that there are roads that are excessively overbuilt in the City (see ME - Policy 1.1.7). By minimizing the size of the roads this would constrict the number of vehicles that could operate on the road at a given time. As such, this policy is ***potentially*** *more restrictive or burdensome.*

- **Adds Policy ME - 1.2.4. "The City shall plan for future multimodal facilities designed to correct the projected failing LOS for Crill Avenue in 2035, and segments of Reid Street in 2035 and 2045."
    - *Note: By requiring the City to plan for future multimodal facilities designed to correct the failing LOS for various roads and or segments, this policy would limit the option of increasing the LOS capacity of those roads/segments in favor of providing multimodal facilities. Therefore, this policy is potentially more restrictive or burdensome.*

- **Adds Policy ME - 1.3.4. "The City's Land Development Regulations (LDRs) shall require sidewalks or clearly marked, separate pathways as part of construction and maintenance of traffic plans, except where not feasible."
    - *Note: Currently, sidewalks or marked, separate pathways are not required in the City's adopted comprehensive plan. By requiring the LDR to require sidewalks or marked, separate pathways as part of construction and maintenance of traffic plans, this policy is* ***potentially*** *more restrictive or burdensome.*

- **Amends Policy ME - 2.3.5: "The City of Palatka shall regularly review all transportation plans to emphasize the connection of residential areas to park and recreation areas, schools, and major shopping centers, with such connections including pedestrian ways and bikeways, and shall include transportation and circulation analysis as part of all development review processes. Connectivity between non-residential projects shall be required of all new development and redevelopment, except when not feasible due to environmental factors or objections of existing developed properties."
    - *Note: By requiring transportation and circulation analysis as part of all development review processes this policy is* ***potentially*** *more restrictive or burdensome than what is currently adopted in the comprehensive plan.*

- **Adds Policy ME - 2.3.7: "The City shall adopt requirements for bicycle and pedestrian facilities as appropriate into its Land Development Regulations. Development plans for new developments and redevelopment of residential and non-residential sites shall show any existing and proposed bicycle and pedestrian access to adjacent properties and transit stops."

    Note: By requiring development plans for new developments and redevelopment of residential and non-residential sites to show existing and proposed bicycle and pedestrian access to adjacent properties and transit stops, this policy is ***potentially*** *more restrictive or burdensome than what is currently adopted in the comprehensive plan. Additionally, FDOT staff have noted that this policy could potentially be considered more restrictive or burdensome.*

***

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The objective and policies listed below pertain to the development, adoption, or revision of various external documents for the City of Palatka that are referenced in the comprehensive plan. These documents include the Land Development Regulations (LDRs), Transportation Master Plan, Airport Master Plan, and others. These proposed changes will involve the incorporation and implementation of regulations and concepts, as well as the development of new standards. At this stage, the specific details that will be added to the plans, regulations, and standards remain uncertain, and therefore have the potential to be more restrictive or burdensome.

Future Land Use Element:

- Adds Policy FLUE - 2.1.2; continues to refine construction and development standards in the LDRs for flood-prone areas.

Public Facilities Element:

- Adds Policy PFE - 1.6.2; states that the City shall ensure that all solid waste collection, transfer, and disposal activities comply with applicable federal, state, and local environmental regulations.

Recreation and Open Space Element:

- Adds Policy ROSE - 1.2.3; continues to maintain and update the City's LDRs to ensure that development may not occur if it is determined that it would cause the park and recreation system to fall under the adopted LOS standards.

Economic Development Element:

- Amends Policy EDE - 1.5.8; implements and periodically updates tree protection, landscaping, screening, and buffering codes in the LDRs to maintain a high-quality downtown environment without imposing an unreasonable cost burden to development and redevelopment."

Conservation Element:

- Amends Policy CONE - 1.3.2; currently, septic tanks may only be installed in accordance with Policy D.1.4.1 in the City's comprehensive plan. The proposed change now allows septic tanks to be installed only in accordance with all applicable provisions of the public facilities element and the LDRs.

  Note it is unclear whether the LDR has more stringent requirements than what currently exists within the comprehensive plan, therefore this policy is potentially more restrictive or burdensome.

Housing Element:

- Adds Policy HE - 1.5.2; enforces the provisions of the Historic Preservation Ordinance to protect historically significant housing through appropriate design review, permitting, and enforcement measures.

Mobility Element:

- **Adds Objective ME - 1.1; develops a comprehensive long-range transportation master plan to enhance the functionality and accessibility of the overall transportation network.
- **Adds Policy ME - 1.1.1; states that the City shall adopt and maintain a Long-Range Comprehensive Transportation Master Plan.

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- **Adds Policy ME - 1.3.2; continues to implement design concepts in areas of high pedestrian traffic, which include, but are not limited to, street trees, canopies/arcades, patterned colored pavement, and street signage, as well as area-specific recommendations, such as those in the vicinity of local schools.
- **Adds Policy ME - 2.1.3; continues to evaluate and implement pedestrian and transit design standards as they relate to incorporating transit, carpool, pedestrians, and bicycle amenities in different commercial, industrial, and office buildings on Main Street and any future activity generators.
- **Adds Policy ME - 2.3.1; states that the City shall create and implement standards for right-of-way widths through the application of context-sensitive measures within its Land Development Regulations as part of a Complete Streets Program.
- **Amends Policy ME - 2.3.4; establishes access management standards, coordinating planning, regulation, and design of access between roadways and land development in the land development regulations to ensure safety and appropriate, efficient access to the City's transportation network.
- **Adds Policy ME - 2.3.7; states that the City shall adopt requirements for bicycle and pedestrian facilities as appropriate into its Land Development Regulations. Development plans for new developments and redevelopment of residential and non-residential sites shall show any existing and proposed bicycle and pedestrian access to adjacent properties and transit stops.
- **Adds Policy ME - 2.4.1; "A Master Plan for the Palatka Lt. Kay Larkin Airport, assessing aviation facility and infrastructure needs to optimize existing facilities, resources, and airport operations, will be maintained and updated at least every 5 years"

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STAFF RECOMMENDATION:

FloridaCommerce staff has identified at least one, or more conflicts with Chapter 2025-190, section 28, Laws of Florida. Given the more restrictive or burdensome policies, FloridaCommerce staff recommends considering this amendment "null and void." Staff has also identified inconsistencies with Chapter 163, Florida Statutes requirements.

EXTERNAL AGENCY COMMENTS:

St. Johns River Water Management District (SJRWMD) – 12/23/25: St. Johns River Water Management District (District) staff have reviewed City of Palatka proposed comprehensive plan amendment 25-01ER in accordance with the provisions of Chapter 163, Florida Statutes. The amendment, in part, includes the City's water supply facilities work plan (WSFWP). Based upon review of the submitted materials, District staff have no comments on the proposed amendment.

Florida Department of Transportation (FDOT) – 1/9/26: FDOT District 2 has as reviewed this comprehensive plan amendment with a primary focus on the Mobility Element. Page 4 of the Mobility Element provides Table 1. Roadway System and Capacity analysis for roadway characteristics and capacity data. The source of the data in this table is referenced as the Florida Department of Transportation. When comparing the data in this table to the FDOT D2 LOS Report provided at FDOT D2 LOS Report we found a few notable discrepancies. Please refer to the attached Table 1. Roadway System and Capacity – City of Palatka- Comprehensive Plan FDOT Review Comments and make the recommended changes and corrections to be consistent with FDOT data. Please add a column to this table to clearly identify the existing Strategic Intermodal System (SIS) facilities within the city boundary. www.dot.state.fl.us 2 We appreciate the opportunity to review the proposed comprehensive plan amendment and request that a copy of the adopted amendment, along with the supporting data and analysis be transmitted within ten working days after the second public hearing for FDOT review.

FDOT has also indicated that the following identified policies "could be considered more restrictive and burdensome:" Policies ROSE 1.3.3., CIE 1.3.3, CONE 1.5.11, ME 2.3.7 and ME 2.3.8.

Northeast Florida Regional Council – 1/8/26: No impact on Resources of Regional Significance could be identified since this amendment is a text amendment to the City's Comprehensive Plan. No intergovernmental coordination is recommended for this proposed amendment.

No other external agency comments have been received at the time of this report.

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JBPro

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May 21, 2026

Via Email: laghemo@palatka-fl.gov

Mr. Lorenzo Aghemo
Planning Director
City of Palatka
201 N. 2nd Steet
Palatka, Floria 32177

RE: The City of Palatka Comprehensive Plan Update State Comments

Dear Mr. Aghemo,

In response to the State of Florida FLORIDACOMMERCE letter received February 6, 2026, JBPro has removed conflicts to Florida Statute Chapter 2025-190, Section 28. Please see this letter as a summary of those edits. The updated Data and Analysis and Goals, Objectives and Polices are attached.

Amendments that were found to be more restrictive or burdensome according to Florida Statute Chapter 2025-190, Section 28:

Housing Element:

- Response: Removed Policy HE - 1.2.6.

Public Facilities Element:

- Response: Removed Policy PFE - 1.3.1.

Recreation and Open Space Element:

- Response: Removed Policy ROSE - 1.3.3.

Amendments that were found to be potentially more restrictive or burdensome according to Florida Statute Chapter 2025-190, Section 28:

Conservation Element:

- Response: Edited Policy 1.5.11.

  From: The City shall investigate initiatives to implement in the LDRs and municipal building code that address climate change and ensure that new development meets building resiliency standards.

  To: The City shall investigate initiatives to implement in the LDRs and municipal building code to ensure that new development meets building resiliency standards.

Capital Improvements Element:

- Reponse: Edited Policy CIE – 1.3.3.

From: Require that developers/builder to provide funds to upgrade or expand existing City facilities or to construct new facilities for donation to the City in order in order to maintain the adopted LOS Level of Service Standards as necessary, primarily through the use of an Impact Fee System as provided in the Comprehensive Plan.

To: Continue to require that developers provide funds to upgrade or expand existing City facilities or to construct new facilities for donation to the City in order to maintain the adopted LOS standards as necessary, primarily through the use of an Impact Fee System.

Intergovernmental Coordination Element:

- Response: Edited Policy ICE - 1.7.3.

From: The City shall coordinate with ~~the~~ Putnam ~~c~~County and the SJRWMD to protect ~~ensure that~~ the St. Johns River, its tributaries, wetlands, and other environmentally sensitive areas, including ~~and~~ unique vegetative communities that are shared between the two jurisdictions, ~~are protected~~ from degradation or intrusion by inappropriate development. Such coordination shall include joint review of development proposals, enforcement of applicable environmental regulations, and implementation of conservation and restoration initiatives to preserve ecological integrity and water quality.

To: The City shall coordinate, as appropriate, with Putnam County and the SJRWMD regarding the St. Johns River, its tributaries, wetlands, and other environmentally sensitive areas, including unique vegetative communities shared between the jurisdictions. Such coordination is intended to support the protection of these resources from potential degradation or intrusion associated with development. Coordination activities may include joint review of development proposals, participation in the enforcement of applicable environmental regulations, and support for conservation and restoration initiatives that promote ecological integrity and water quality.

Future Land Use Element:

- Response: Edited Policy FLUE - 2.1.2

From: Continue to refine construction and development standards in the LDRs for flood-prone areas to minimize flood risk, protect natural floodplain functions, and ensure consistency with applicable state and federal requirements.

To: Continue to refine construction and development standards in the LDRs for flood-prone areas to minimize flood risk, protect natural floodplain functions, and ensure consistency with applicable state and federal requirements while ensuring standards are not more restrictive or burdensome to a developer.

Public Facilities Element:

- Response: Removed Policy PFE 1.3.7.2

- Response: Removed Policy PFE 1.6.2

- Response: Edited Policy PFE

  From: The City shall ensure that all solid waste collection, transfer, and disposal activities comply with applicable federal, state, and local environmental regulations.

  To: As it has in the past, the City shall ensure that all solid waste collection, transfer, and disposal activities comply with applicable federal, state, and local environmental regulations.

Recreation and Open Space Element:

- Response: Removed Policy ROSE - 1.2.3

- Response: Edited Policy ROSE – 1.1.3

  From: The City shall continue to explore the feasibility of maintaining and expanding waterfront recreational activities following guidance from the Michael Redd Riverfront Master Plan.

  To: The City shall continue to explore the feasibility of maintaining and expanding waterfront recreational activities. ~~following guidance from the Michael Redd Riverfront Master Plan~~.

- Response: Edited Policy ROSE – 1.2.5

  From: The City shall continue to implement the Parks and Recreation Facilities Impact Fee and shall monitor its effects and update it as necessary to meet the adopted levels of service for recreational facilities/reserve open space. consider re-instituting the Parks and Recreation Facilities impact fee as a means of raising revenue to purchase land and construct recreational facilities/reserve open space to meet adopted levels of service.

  To: The City shall continue to implement the Parks and Recreation Facilities Impact Fee and shall monitor its effects ~~and update it as necessary~~ to meet the adopted levels of service for recreational facilities/reserve open space. ~~Consider re-instituting the Parks and Recreation Facilities impact fee as a means of raising revenue to purchase land and construct recreational facilities/reserve open space to meet adopted levels of service.~~

Economic Development Element:

- Response: Removed Policy EDE - 1.5.4

Conservation Element:

- Response: Removed Policy CONE - 1.4.7

- Response: Edited Policy CONE - 1.3.2

  From: The City's designated Building Official or their designee shall not issue a building permit or other development order until the appropriate permitting agency ~~Department of Health~~ has provided a permit for the sizing and siting of an on-site sewage disposal system. Septic tanks

may be installed only in accordance with all applicable provisions of the Public (LDRs)~~Policy D.1.4.1~~.

To: The City's designated Building Official or their designee shall not issue a building permit or other development order until the appropriate permitting agency has provided a permit for the sizing and siting of an on-site sewage disposal system. Septic tanks may be installed only in accordance with all applicable provisions of the Public Facilities Element and the City's Land Development Regulations (LDRs) specifically Sec. 86-114. Use of public sewers required.

Housing Element:

- Response: Moved Policy HE - 1.5.2

Mobility Element:

- Response: Moved Objective ME - 1.1
- Response: Moved Policy ME - 1.3.2
- Response: Moved Policy ME - 2.1.3
- Response: Moved Policy ME - 2.3.1
- Response: Moved Policy ME - 2.3.4
- Response: Moved Policy ME - 2.3.7
- Response: Moved Policy ME - 2.4.1
- Response: Edited Policy ME - 1.2.3.

  From: The City shall minimize the need for roadway width expansion, except where necessary to improve mobility for bicycles, micromobility, or other alternative mobility options and sharing services, as well as for pedestrians, or to effect intersection improvements. The City will continue to focus its efforts on implementing Complete Streets.

  To: The City shall minimize the need for roadway width expansion, except where necessary to improve mobility for bicycles, micromobility, or other alternative mobility options and sharing services, as well as for pedestrians, or to effect intersection improvements.

- Response: Edited Policy ME - 1.2.4

  From: The City shall plan for future multimodal facilities designed to correct the projected failing LOS for Crill Avenue in 2035, and segments of Reid Street in 2035 and 2045.

  To: The City shall plan for future multimodal facilities designed to correct the projected failing LOS for Crill Avenue in 2035, and segments of Reid Street in 2035 and 2045 while also considering engineering to reverse the failing LOS.

- Response: Removed Policy ME - 1.3.4.

- Response Edited Policy ME - 2.3.5.

  From: The City of Palatka shall regularly review all transportation plans to emphasize the connection of residential areas to park and recreation areas, schools, and major shopping centers, with such connections including pedestrian ways and bikeways, and shall include transportation and circulation analysis as part of all development review processes. Connectivity between non-residential projects shall be required of all new development and redevelopment, except when not feasible due to environmental factors or objections of existing developed properties."

  To: The City of Palatka should ~~shall regularly~~ review all transportation plans to emphasize the connection of residential areas to park and recreation areas, schools, and major shopping centers, with such connections including pedestrian ways and bikeways, and ~~shall~~ should require a transportation and circulation analysis as part of all development review processes. Connectivity between non-residential projects ~~shall~~ should be required of all new development and redevelopment, except when not feasible due to environmental factors, cost burdens, or objections of existing developed properties.

- Response: Edited Policy ME - 2.3.7.

  From: The City shall adopt requirements for bicycle and pedestrian facilities as appropriate into its Land Development Regulations. Development plans for new developments and redevelopment of residential and non-residential sites shall show any existing and proposed bicycle and pedestrian access to adjacent properties and transit stops.

  To: Development plans for new developments and redevelopment of residential and non-residential sites shall show any existing and proposed bicycle and pedestrian access to adjacent properties and transit stops.

- Response: The FDOT indicated that the following identified policies "could be considered more restrictive and burdensome:" Policies ROSE 1.3.3., CIE 1.3.3, CONE 1.5.11, ME 2.3.7 and ME 2.3.8. All of these elements were deleted or revised except ME 2.3.8 as FLORIDACOMMERCE did not agree.

Sincerely,

Kathie Ebaugh, FAICP

Kathie Ebaugh, FAICP
Director of Planning

Future Land Use Element

Goals, Objectives, & Policies

Goal FLUE - 1. Guide future growth to maintain a coordinated, efficient, and compatible land use pattern that supports community needs, avoids urban sprawl, and ensures the availability of public facilities and services.

~~Goal 1 9J-5.006(3)a; F.S.187.201(16)3 Preserve and protect the City's natural resources and quality of life by establishing a pattern of development that is harmonious with the City's natural environment and provides a desired lifestyle for City residents.~~

Commented [JBP1]: Addressed in Goal 1 above.

Obj. FLUE - 1.1. Future Land Use Categories & Map

Ensure that all future development is consistent with the property's underlying Future Land Use Map (FLUM) designation and corresponding Future Land Use Category (FLUC).

Policy FLUE - 1.1.1. All new development within the City shall align with the typical uses, densities, and intensities established for each FLUC.

Policy FLUE - 1.1.2. The maximum density and intensity for each FLUC shall be measured as follows, unless otherwise specified:

A. Density: Dwelling units per gross residential acre (DU/AC).

B. Intensity: Floor Area Ratio (FAR), calculated by dividing a building's gross floor area by the total square footage of the site.

Policy FLUE - 1.1.3. **Table FLUE – 1** identifies the use types and maximum density and intensity permitted within each FLUC.

Table FLUE – 1. Future Land Use Categories

FLUC	Description	Maximum DU/AC	Maximum FAR
Residential, Low-Density (LDR)	Predominantly areas of low-density residential character supported by limited multi-family development and civic uses such as schools, parks, and other neighborhood-serving activities.	5	0.7
Residential, Medium-Density (MDR)	Moderate-density residential areas containing a mix of single- and multi-family development supported by civic uses such as schools, parks, and other neighborhood-serving activities.	10	0.7
Residential, High Density (HDR)	Predominantly areas of high-density residential character supported by civic uses such as schools, parks, and other neighborhood-serving activities.	18	1
Mixed-Use (MU)	Areas intended to accommodate a concentrated mix of residential, commercial, civic, and recreational uses within a walkable.	20	4.0

Commented [JBP2]: Per the LDC's FLU/Zon implementation table.

Commented [JBP3]: Max DU/AC and FAR remains unchanged, however, the City may want to increase this slightly in the future (6-8 du/ac?) to incentivize further infill.

Commented [JBP4]: Per the LDC's FLU/Zon implementation table.

Commented [JBP5]: Max DU/AC and FAR remains unchanged, however, the City may want to increase this slightly (12-15 du/ac?) to incentivize further infill in the future.

Commented [JBP6]: Max DU/AC and FAR remains unchanged.

Commented [JBP7]: FLUC name is intentionally non-locational, in case another area of the City beyond the CBD/DT may warrant mixed-use development.

Commented [JBP8]: Title, description, and max. density/intensity are derived from what's allowed within the Downtown Zoning districts. All properties currently featuring Downtown Zoning designations will be assigned this new FLU designation as part of this update.

	interconnected setting. Residential development may include a range of housing types and densities, with an emphasis on multi-family formats that support a compact urban form. Nonresidential uses may consist of a diverse mix of retail, office, civic, and service activities that primarily support the surrounding neighborhoods and residential component of the mixed-use area.		
Commercial (COM)	Areas of commercial character accommodating retail, service, and office uses serving local to regional needs.	0	1.5
Industrial (IND)	Areas of industrial character accommodating manufacturing, processing, distribution, and related employment activities.	0	1
Recreation (REC)	Lands designated for public and private recreation and open space uses.	0	0.1
Conservation (CON)	Environmentally sensitive lands designated for habitat protection and passive recreation.	0	0.1
Public Buildings & Grounds (PB)	Lands designated for civic, institutional, and governmental facilities.	0	1
Other Public Facilities (OPF)	Lands designated for utilities, infrastructure, and essential public services. This category may also allow for floating solar facilities, as defined in §163.32051, Florida Statutes.	0	0.5

Commented [JBP9]: Max DU/AC and FAR remains unchanged.

Commented [JBP10]: Max DU/AC and FAR remains unchanged.

Commented [JBP11]: Max DU/AC and FAR remains unchanged.

Commented [JBP12]: Max DU/AC and FAR remains unchanged.

Commented [JBP13]: Max DU/AC and FAR remains unchanged.

Commented [JBP14]: Max DU/AC and FAR remains unchanged.

~~Policy A.1.9.3 9J-5.006(3)(c)7 Land Development Regulations adopted, to implement this Plan shall be based on the following land use standards:~~

~~A. Land Use Districts~~

~~1. Residential~~

~~Residential land use is intended to be used primarily for housing and shall be protected from intrusion by land uses that are incompatible with residential density. Residential land use provides for a variety of land use densities and housing types.~~

~~Low Density (1730acres) - provides for a range of densities up to 5 units per acre and a floor area ratio not to exceed 0.7 (Ordinance # ?).~~

~~Medium Density (231 acres) - provides for a range of densities up to 10 units per acre and a floor area ratio not to exceed 0.7 (Ordinance # ?).~~

~~High Density (477 acres) - provides for a range of densities up to 18 units per acre and a floor area ratio not to exceed 1.0 (Ordinance # ?).~~

~~Residential development within the 100-year floodplain will be required to meet the standards of Policy A.1.1.1 for construction, Policy A.1.1.3 for placement of septic tank sewerage systems, and Policy A.1.4.1 for density.~~

Mobile homes will be permitted in accordance with F.S. 320.8285(5) 723.083, manufactured homes will be permitted in accordance with F. S. 553.38, and community group residential homes shall be permitted in accordance with F.S. 419.001(2), (3).

2. Commercial (1,210 acres)

Land designated for commercial use is intended for activities that are predominantly associated with the sale, rental, and distribution of products or the performance of service. Commercial land use includes offices, retail, lodging, restaurants, services, commercial parks, shopping centers, or other similar business activities. Public/Institutional uses and recreational uses are allowed within the commercial land use category. Residential uses are allowed within Downtown zoning districts, at an overall density of 20 units per acre and are subject to additional project density, design and locational standards set forth in these zoning districts (Ordinance # 11-22). The intensity of commercial use, as measured by impervious surface, should not exceed 70 percent of the parcel and a floor area ratio of 1.5, except that a floor area ratio of up to 4.0 is allowed in downtown zoning districts. Intensity may be further limited by intensity standards of the Zoning Code. The maximum height should not exceed 40 feet. (Ordinance # 12-50). Land Development Regulations shall provide requirements for buffering commercial land uses (i.e., sight access, noise) from adjacent land uses of lesser density or intensity of use. See Policy A.1.3.2.

3. Industrial (258 acres)

Land designated for industrial use is intended for activities that are predominantly associated with the manufacturing, assembly, processing, or storage of products. Industrial land use provides for a variety of intensities of use including heavy industry, light industry, and industrial park operations. Land Development Regulations shall provide requirements for buffering industrial land uses (i.e., sight, access noise) from adjacent land uses of lesser density or intensity of use. The intensity of industrial land use, as measured by impervious surface shall not exceed 90 percent of the parcel and a floor area ratio not to exceed 1.0. Intensity may be further limited by intensity standards of the Zoning Code. The maximum height of development shall not exceed 45 feet. (Ordinance # ?)

4. Recreation (158 acres)

Land designated for recreation is intended for a variety of leisure time activities. Included in this land use classification are both resource-based and activity-based sites and facilities. Resource-based sites and facilities are oriented toward natural resources; activity-based sites and facilities are those that require major development for the enjoyment of a particular activity. Activity-based sites and facilities include ball fields, golf courses, tennis courts, etc.; resource-based facilities include lakes, trails, picnic areas, etc.

New recreational facilities must be sited in locations which are compatible or can be made compatible with adjacent land uses.

Impervious surface land coverage of recreation land use shall not exceed 50 percent for active recreational development; 10 percent for passive recreational development. Floor area ratios shall

not exceed 0.1, and intensity may be further limited by intensity standards of the Zoning Code (Ordinance # ?).

5. Public Buildings and Grounds (11 acres)

Lands designated in this category of use include a broad variety of public and quasi-public activities such as schools, churches, government buildings, hospitals, colleges and ancillary uses including student residences, administrative offices, and sports facilities, etc. and similar uses (Ord. # 12-25). The intensity of development in this land use category, as measured by impervious surface, shall not exceed 65 percent. The maximum height shall not exceed 40 feet. Floor area ratios shall not exceed 1.0, and intensity may be further limited by intensity standards of the Zoning Code (Ordinance # ?).

6. Other Public Facilities (1,041acres)

Lands designated as Public Facilities are intended for use as potable water, sanitary sewer treatment facilities, transportation, stormwater / drainage control structures, etc.

The intensity of this land use is dependent upon its use. For example, roads may cover 100 percent of the land area while a parking/maintenance facility may cover an impervious area of only 25 percent. Floor area ratios shall not exceed 0.50, and intensity may be further limited by intensity standards of the Zoning Code (Ordinance # ?).

7. Conservation (58 acres)

Conservation lands are parcels that are environmentally or ecologically significant. Floor area ratios shall not exceed 0.1, and intensity may be further limited by intensity standards of the Zoning Code (Ordinance # ?).

Preservation

The 58 acres of Ravine Gardens State Park that are committed to botanical gardens and natural environment are designated as conservation land use in this Plan and are considered "preservation lands" permitting no development.

Limited Development

Wetlands that are under two (2) acres in size that are not classified as “conservation” do have an assigned restriction on development. Development is restricted to residential land use at a density of no greater than 1 DU/5 acres with permitted development to occur on the upland portion of the site or that portion of the site least effected by construction activity.

8. Historic Resources (40 acres)

There are three historic structures and two historic districts within the City. The density/intensity of development within an area of historic significance shall be limited to that which will not reduce the historical significance or integrity of the site or structure physically or aesthetically.

~~9. Agriculture (18 acres)~~

~~The City projects continued growth out to the year 2010 and beyond. Every parcel of land will not be developed by 2010, with the remaining undeveloped parcels scattered throughout the City. Beyond the year 2010, these individual lots will be developed as in-fill parcels.~~

~~No land will be designated as "vacant or undeveloped" on the Future Land Use Map. There are 18 acres of land designated as "Agriculture" by the Future Land Use Map. It is not anticipated that, when annexed into the City, undeveloped lands designated by the county as "agriculture" will remain as such.~~

~~B. Overlays~~

~~1. Planned Unit Developments~~

~~Typical uses of the PUD may be (1) to improve the use of land where topography does not permit the application of the standard grid pattern subdivision of land, (2) to introduce more than one land use within a development complex, for example, recreation and commercial activities within a mobile home park or (3) to cluster homes, businesses or other uses within a development in order to improve the efficiency of supporting infrastructure.~~

~~As noted above, the PUD may contain a mixture of residential, commercial, industrial, and recreational land uses so long as these uses are made compatible through spatial or buffering techniques. The acceptable mix of land uses within a PUD in the City is based upon the type and location of PUD under review. Commercial and recreational uses within a PUD shall be planned at a level no greater than that required to support the commercial and recreational needs of the residents of the PUD (in land area--approximately 4 percent commercial, 6 percent recreational). (Ord. # 12-15)~~

~~References to residential, commercial, industrial and recreational land uses in the PUD shall carry the same density/intensity of use as defined in Policies A.1.9.3, A.1, 2, 3 and 4. Planned Unit Development may be applied as an optional overlay district over any underlying land use. Use of the PUD overlay will require a land use amendment in accordance with s. 163.3187, F.S. (Ord. # 12-??)~~

Policy FLUE - 1.1.4. All residential FLUCs shall allow for mobile homes, group home facilities, foster care facilities, and housing for low-, very-low-, and moderate-income households, including affordable workforce housing as defined in Section 380.0651, Florida Statutes, and, where appropriate, affordable housing for persons 60 years of age or older. These uses shall be regulated by the zoning and use standards established within the Land Development Regulations (LDRs).

Policy FLUE - 1.1.5. ~~Policy A.1.11.5~~ The property known as "Oaks Landing" shall have a land use designation of ~~Residential / Medium Density~~MDR and~~with~~ a maximum gross

density of 7.75 ~~units per acre~~du/ac, which cannot exceed 120 du total~~and a maximum number of units of 120 dwelling units~~.

Policy FLUE - 1.1.6. Amendments to the FLUM shall be evaluated in accordance with the analysis and urban sprawl criteria set forth in Section 163.3177, Florida Statutes.

Obj. FLUE - 1.2. Land Development Regulations Implementation
Adopt, amend, and enforce the LDRs to implement the provisions of the Comprehensive Plan.

~~Objective A.1.9 F.S. 187.201(2)(b)2 The City shall manage future growth and development through the preparation, adoption, implementation and enforcement of Land Development Regulations.~~

~~Policy A.1.9.1 9J-5.006 Adopt Land Development Regulations that shall contain specific and detailed provisions required to implement the adopted Comprehensive Plan.~~

Policy FLUE - 1.2.1. Within one year of adopting an amendment to the Comprehensive Plan, the City shall update the LDRs, if applicable, to implement the amendment and maintain consistency between the two documents.

Policy FLUE - 1.2.2. The City shall ensure that zoning districts established in the LDRs are consistent with the Comprehensive Plan's FLUCs and provide more detailed regulations for the specific uses, densities, and intensities allowed within each category.

~~Policy A.1.9.2 9J-5.006(3)(c)7 Land Development Regulations shall be adopted which address the location and intensity of land uses in accordance with the Future Land Use Map and the policies and regulations which describe the categories, acreage allocations, densities and intensities of land use contained in this Element.~~

~~Policy A.1.10.1 9J-5.006(3)(c)2 The City shall monitor and take positive action to guide development in a manner that is consistent with the comprehensive plan and land development regulations.~~

~~Policy A.1.3.3 9J-5.006(3)(c)1 By June 2008, the Building Official shall review the City's Subdivision Regulations and Zoning Code and where necessary revise these ordinances to ensure that land use categories are regulated in accordance with the Future Land Use Map and that controls are adopted for the regulation of sub-divisions and the use of land in flood prone areas in accordance with applicable FEMA regulations and Policies D.1.1.1 and D.2.2.5.~~

Policy FLUE - 1.2.3. The Planned Unit Development (PUD) overlay shall be established through the LDRs and applied only in a manner consistent with the FLUM and corresponding FLUCs. The PUD overlay is intended exclusively for projects that demonstrate a superior design and development approach that cannot

Commented [JBP15]: Assumed we could not get rid of this, so just revised for formatting and clarity.

Commented [JBP16]: Incorporated in Obj. above.

Commented [JBP17]: Incorporated in policy above.

Commented [JBP18]: Incorporated above.

Commented [JBP19]: Statutory requirement

Commented [JBP20]: Addressed in policy above.

Commented [JBP21]: Very broad policy and covered elsewhere. Recommended for deletion.

Commented [JBP22]: Very broad policy and covered elsewhere. Recommended for deletion.

be achieved through standard zoning provisions. Projects approved with a PUD overlay should achieve one or more of the following outcomes:

A. Coordinated, master-planned development that integrates a compatible mix of uses;

B. Site and building design that results in exceptional community character, environmental protection, and open space preservation;

C. Improved efficiency in the provision and long-term maintenance of infrastructure and public services; or

D. Inclusion of public amenities and benefits that advance the goals, objectives, and policies of this Comprehensive Plan.

The LDRs shall establish eligibility criteria, application and review procedures, and performance standards for the PUD overlay, ensuring that any approved PUD maintains compatibility with surrounding development, protects natural and cultural resources, and does not exceed the maximum densities or intensities established in the Comprehensive Plan unless otherwise authorized therein.

~~Objective A.1.8 9J-5.006(3)(b)9; F.S. 187.201(16)(b)3 Upon Plan adoption, The City shall establish a program that provides the means for innovative development planning. The end goals of the program are to provide:~~

~~Flexibility and efficiency in site design to reduce infrastructure costs, improve interior circulation patterns, and promote open space;~~

~~Development that is adapted to natural features in the landscape such as wetlands, vegetation and habitat, and which avoids the disruption of natural drainage patterns; and~~

~~A mix of land use to promote convenience in the location of related uses and to reduce travel congestion and costs.~~

~~Policy A.1.8.1 9J-5.006(3)(c)5 The Land Development Regulations shall include alternative available land use control techniques and programs such as Planned Unit Developments.~~

~~Planned Unit Developments may be used to protect safety restricted or environmentally sensitive areas but also may be used to increase the potential for developing water/sewer systems and more effective drainage systems. PUDs also shall benefit from the potential of receiving "density bonuses" for incorporating benefits which serve a public good into the development (See Policy A.1.9.3.8 Overlays).~~

Commented [JBP23]: The objective and corresponding policies are really just speaking about PUDs with minor exceptions. Considering that PUD provisions are handled in the code, we just consolidated these CP provisions within one policy.

~~Policy A.1.8.2 9J-5.006(3)(c)5 The Land Development Regulations shall include provisions for Planned Unit Developments as an optional overlay designation. PUDs shall be permitted within any land use area through land use amendment procedures defined in s. 163.3187, Florida Statutes.~~

~~Policy A.1.8.3 9J-5.006(3)(c)1, 3 The Land Development Regulations shall be structured to provide definite benefits for developer application of innovative land development techniques, for example:~~

~~A. Additional density bonuses (up to 5 percent of permitted density) shall be allowed for developments which integrate into their design particular features of significant public benefit. These may include bonuses for the provision of low and moderate income housing units and the installation or extension of potable water and/or sanitary sewer systems.~~

~~Changes to the underlying FLUM density/intensity of use shall require a Plan amendment in accordance with s.163.3187, F.S.~~

~~B. To promote infill, delays may be granted for the availability of infrastructure where such action will not adversely affect public health, safety or welfare, in accordance with F.S. 163.3180.~~

Policy FLUE - 1.2.4. The City may consider adopting a density bonus program in the LDRs that allows a development to exceed the maximum residential density permitted by the property's zoning by up to 25%, so long as said bonus is not greater than 25% of the maximum residential density allowed by the site's underlying FLUM designation. Public benefits that could qualify a development for a density bonus may include, but are not limited to:

A. The provision of dedicated affordable housing units (as described in the Housing Element);

B. The preservation or adaptive reuse of historic resources;

C. The dedication of land or improvements for public parks, trails, or other community amenities; or

D. The incorporation of sustainable design features or infrastructure extensions that serve the broader public interest.

Policy FLUE - 1.2.5. New development shall be designed to ensure safe and efficient access and circulation, consistent with applicable state, regional, and local standards, as implemented through the LDRs.

~~Policy A.1.7.1 9J-5.006(3)(c)4 Access to major/minor arterials, adequate parking and sufficient buffering shall be considerations in approving proposed development in accordance with FDOT standards. At the time of issuing a building permit or at site plan review preliminary to issuing a plat approval, the building official shall ensure that the following FDOT standards are met~~

Commented [JBP24]: Standards are suitable for the LDC, not the FLUE of the CP. Recommend removing these and adding a summary policy above.

Minimum Lane & Buffer Width Roadway	Lane Width	Buffer [1]
Parkway [2,3]	12'	25'
Major Arterial [2,3]	12'	15'
Minor Arterial [3]	11'	10'
Major Collector [3]	11'	10'
Minor Collector	11'	10'
Local	N/A	4.5'
Alley	N/A	N/A
Cul-de-sac	- [4]	N/A

[1] Landscaped strip between edge of pavement and sidewalk. The swale shall serve as the minimum buffer on roadways where the swale is greater than the minimum buffer.
[2] Median width is 30 feet.
[3] Provide 5 foot bike lanes on the outer side of roadway.
[4] The cul-de-sac may include a center island with a 30' radius and an outside radius of 50' as approved by the Public Services Director.

Minimum Offset Distance Between Driveways or Intersections of Undivided RoadwaysRoadway Classification	Minimum Offset 1
Major Arterial [2,3]	600' [2], 300' [3]
Minor Arterial [3]	220'
Major Collector [3]	220'
Minor Collector	150'

[1] Measured centerline-to-centerline of opposing driveways on intersections
[2] Posted speed 45 mph or greater
[3] Posted speed 40 mph or less

Policy A.1.7.2 9J-5.006(3)(c)3 Commercial development adjacent to major and minor arterial roads shall provide sufficient depth to allow adequate set back distance and clearance to accommodate FDOT near and long range roadway improvements.

Obj. FLUE - 1.3. Public Facilities

Coordinate land use decisions with the availability and efficient provision of infrastructure and services to maintain level-of-service (LOS) standards established within the Capital Improvement Element (CIE).

Policy FLUE - 1.3.1. Coordinate the timing, location, and capacity of public facilities and services with land use decisions to ensure efficient service delivery, support planned growth patterns, and avoid premature or inefficient extensions of infrastructure.

Policy FLUE - 1.3.2. Approve new development only when it can be demonstrated that adequate public facilities and services, including required utility connections, will be available consistent with the requirements of the Public Facilities Element

(PFE), performance standards in the CIE, and development standards in the LDRs.

~~Policy A.1.1.3 9J-5.006(3)(c)3 The City shall, as a condition of issuing a building permit or other development order, require proposed developments to hook up to the City central sewer systems in accordance with the revised City zoning code and subdivision regulations based upon Chapter 381, Florida Statutes, and Division 64E, Florida Administrative Code.~~

Commented [JBP25]: Already stated in the PFE

~~Policy A.1.1.7 9J-5.006(3)(c)2 The City Building Official shall not issue a building permit or other final development order, or issue final plat approval, until it has been certified that infrastructure facilities and services exist or shall be available pursuant to an executed development agreement to satisfy demands generated by the development in accordance with adopted City levels of service standards. By June 1, 2008, the City shall incorporate into the land development regulations a method for establishing transportation proportionate fair share. Availability of infrastructure will be certified through the Building Official issuing a "Certificate of Concurrency."~~

Commented [JBP26]: Already stated in PFE

Commented [JBP27]: Already stated in PFE

Policy FLUE - 1.3.3. Ensure that adequate and suitably located land is available for public facilities to serve existing and planned development.

~~Objective A.1.7 9J-5.006(3)(b)8; F.S. 187.201(17)(a) Upon Plan adoption, the City shall ensure the availability of suitable land for utility facilities necessary to support proposed development.~~

Commented [JBP28]: Incorporated into policy above.

~~Policy A.1.7.3 9J-5.006(3)(c)3; F.S. 187.201(16)(a)(b)4 Land required for utility facilities to support future development, when identified, shall be designated on the Future Land Use Map by Plan amendment procedures and a means shall be established for acquiring the sites through either private or public acquisition.~~

Commented [JBP29]: Incorporated into policy above.

Policy FLUE - 1.3.4. Electric substations shall be permitted in all FLUCs except for Recreation and Conservation.

Commented [JBP30]: New state preemption (163.3208, F.S.)

Obj. FLUE - 1.4. Infill & Redevelopment

Promote the infill and redevelopment of the City in a manner that strengthens community character, addresses substandard living conditions and blight, maximizes the use of existing infrastructure, and supports sustainable economic growth.

~~Objective A.1.2 9J-5.006(3)(b)2 Upon Plan Adoption, the City shall implement the following policies in order to provide the means for redevelopment and renewal of blighted properties.~~

Commented [JBP31]: Objective is addressed above in new Obj. language.

~~Objective A.1.6 9J-5.006(3)(b)7 Upon Plan adoption, the City shall discourage urban sprawl. Land Development Regulations shall be adopted that implement the following policies:~~

Commented [JBP32]: Could fall under multiple objectives, but is addressed primarily within this objective.

Policy FLUE - 1.4.1. The City shall direct growth toward areas with existing infrastructure and services, prioritizing infill and redevelopment through the FLUM, LDRs, capital improvement programming, and other growth management tools.

Policy FLUE - 1.4.2. Evaluate incentives to encourage infill development in areas served by existing public facilities. Potential incentives may include, but are not limited to:

A. Allowing additional permitted land uses or accessory units, such as accessory dwelling units ("mother-in-law" units) with separate kitchens.

B. Expanding opportunities for small-scale, home-based businesses consistent with neighborhood character.

C. Streamlining development review or providing expedited permitting for qualifying infill projects.

D. Reducing or waiving certain development fees for projects that utilize existing infrastructure capacity.

E. Offering density or intensity bonuses for projects that incorporate dedicated affordable housing units, historic preservation elements, or other public benefits.

F. Providing flexible dimensional standards, parking requirements, or open space requirements to accommodate site constraints in developed areas.

G. Supporting public-private partnerships to assemble parcels, remediate underutilized sites, or improve infrastructure to facilitate redevelopment.

~~Policy A.1.6.1 9J-5.006(3)(c) Provide incentives which direct development to infill in areas of the City with in-place water/sewer lines and paved road. These incentives may include, but not be limited to providing additional permitted land uses through special use designations under the City Zoning Code such as approved "mother-in-law" units with separate kitchens or home office operations for limited business activities.~~

Commented [JBP33]: Addressed above.

~~Policy A.1.6.2 9J-5.006(3)(c)3 Minimize scattered and highway strip commercial by directing commercial development to occur in a planned and compact manner through in-filling within already developed commercial areas as identified on the Future Land Use Map.~~

Commented [JBP34]: Not sure this needs to be explicitly stated.

Policy FLUE - 1.4.3. Support the City's three Community Redevelopment Areas — the North Historic District, the Central Business District, and the South Historic

District — and their adopted CRA Plan, including the continued use of Tax Increment Financing (TIF) and other funding tools, to implement projects and programs consistent with this Objective.

Policy FLUE - 1.4.4. Identify and designate additional redevelopment areas as needed, based on a finding of necessity conducted in accordance with Section 163.340, Florida Statutes, to guide public and private investment and redevelopment.

~~Policy A.1.2.2 The City has one Community Redevelopment Area that is comprised of three Tax Increment Finance (TIF) districts: the North Historic District, the Central Business District, and the South Historic District. These three TIF districts are governed by the Community Redevelopment Agency and guided by the Community Redevelopment Area Plan. This plan's original sunset of December 27, 2013 has been extended by the Agency and the City Commission to continue with an amended sunset of December 27, 2043. (Ordinance 12-29)~~

Commented [JBP35]: Addressed in policy above.

~~Policy A.1.2.1 9J-5.006(3)(b)(2) The minimum housing code shall be utilized to upgrade existing housing within designated revitalization areas. Designation of proposed revitalization areas will be made subsequent to on-site housing surveys conducted by the City staff. (Note: Florida law mandates utilization of the Florida Building Code)~~

Commented [JBP36]: Strange requirement, but functionally already addressed above and within the Housing Element.

~~Policy A.1.1.4 By June 1, 2009, the City's Subdivision and Zoning Code shall be reviewed and where necessary revised to address drainage and stormwater issues as identified in the Public Facility Element; open space requirements as addressed in the Recreation and Open Space Element; and on-site traffic flow and vehicle parking as addressed in the Traffic Circulation Element.~~

~~A. Open space requirements will meet the LOS adopted in the Recreation and Open Space Element.~~

~~B. On-site traffic will, at a minimum, require that adjacent commercial, high density / medium density (or combinations thereof) properties provide interconnections to reduce requirements for road trips.~~

~~C. Parking requirements shall be specified in terms of number of parking space units per type and size of facility.~~

Commented [JBP37]: Strange requirement, spanning multiple topic areas, different elements, and the LDC itself. Recommend deletion.

Policy FLUE - 1.4.5. The City shall encourage the preservation of recreational and commercial working waterfronts along the St. Johns River for water-dependent uses by maintaining land use and zoning provisions that prioritize such activities, supporting reinvestment in existing facilities, and promoting partnerships that sustain their economic, cultural, and public value.

Commented [JBP38]: 163.3177, F.S. requirement.

Obj. FLUE - 1.5. Community Character & Compatibility

Ensure that new development, redevelopment, and public improvements preserve or enhance the established character of the community and its neighborhoods by promoting compatible land use

patterns, high-quality design, and smooth transitions between areas of differing scale, intensity, or use.

Policy FLUE - 1.5.1. The City shall maintain regulations in the LDRs for signage, building design, site design, and related development features that preserve or enhance community character and prevent adverse impacts on adjacent properties, public rights-of-way, and the St. Johns River.

~~*Policy A.1.1.5 9J-5.006(3)(c)1 Upon Plan adoption, the City Building Official shall review the City Zoning Code to ensure that current signage regulations preserve the character of the City. Where, through citizen participation, it is determined that current signage regulations regarding location, size, height, motion, etc., should be revised, changes to the current regulation shall, be discussed in public hearing and proposed changes considered for adoption by the City Commission. By June 2008, the City shall review the land development regulations to ensure that signage maintains the character of the City and does not adversely impact adjoining properties, public rights-of-way, and the St. Johns River.*~~

Commented [JBP39]: Policy was addressed above and opened to other items beyond simply signage.

~~Objective A.1.3 9J-5.006(3)(b(3); 187-.201(16)a Upon Plan adoption the City shall pursue the elimination or reduction of land uses inconsistent with the uses identified on the Future Land Use Map or associated adopted Goals, Objectives and Policies.~~

Commented [JBP40]: Addressed in policy form below.

Policy FLUE - 1.5.2. ~~Policy A.1.3.1 9J-5.006(3)(c)2~~ The LDRs shall include ~~The Building Official shall utilize the Land Development Regulations, specifically the City Zoning Code, to reinforce its current~~ provisions regarding the elimination of non-conforming land uses, to include all uses which are inconsistent with the adopted ~~Future Land Use Map 2005~~FLUM or cannot be made compatible with adjacent land uses. The requirement of this provision shall be enforced by the City's designated Building Official or their designee upon application to the City for building permits to repair or improve such structures.

Policy FLUE - 1.5.3. ~~The Building Official or designee shall ensure the City's LDC establishes clear and enforceable buffering and separation requirements between land uses of different densities or intensities of use to ensure compatibility between uses.~~The Planning Director~~Building Official~~ or designee shall ensure the City's LDRs~~C~~ promotes neighborhood compatibility by encouraging smooth, natural transitions in building form, scale, design, and land use, intensity, and density rather than relying solely on separation or buffering, so that neighborhoods evolve cohesively. Pursuant to this policy, the City will review its LDR's~~C~~ buffering, separation, and building standards.

~~Issues of compatibility shall include considerations for noise, sight, and level of traffic generation. The primary tool of ensuring capability between land uses shall be the Future Land Use Map and the elimination of non-conforming land uses. Other techniques shall include: Noise and sight~~

Commented [JBP41]: Not sure this needs stating within the confines of a Comprehensive Plan.

~~incompatibility -- screening by either a 6' solid physical wall or landscape plantings to reach, within 18 months, a height of at least 5 feet and an opacity of 80 percent.~~

~~Policy A.1.3.4 9J-5.006(3)(c)2 The City shall not issue variances, special use permits, building permits or zoning changes in any case where the proposed land use is not consistent with the City of Palatka adopted Comprehensive Plan.~~

Policy FLUE - 1.5.4. Consistent with the provisions of the Intergovernmental Coordination Element (ICE), guide annexations to areas where land use patterns, infrastructure capacity, and service availability can support development that is compatible with surrounding neighborhoods and preserves community character.

Policy FLUE - 1.5.5. Coordinate annexation-related land use decisions with adjacent jurisdictions, as outlined in the ICE, to prevent incompatible uses along jurisdictional boundaries and maintain harmonious community character.

~~Objective A.1.10 9J-5.006(3)(b)3 Upon Plan adoption, the City shall coordinate land development with adjacent jurisdictions or may pursue annexation of surrounding areas whose proposed land uses may adversely impact the City.~~

Commented [JBP42]: Addressed in new policies above.

Policy FLUE - 1.5.6. ~~Policy A.1.10.2 By June 2008, the City shall establish~~Establish and maintain a "Memorandum of Agreement" with local governments of adjacent jurisdictions to coordinate~~arbitrate~~ the siting of "Locally Undesirable Land Uses" (LULUs) within two ~~(2)~~ miles of adjacent local government boundaries and implement procedures for reviewing such cases.

Policy FLUE - 1.5.7. As detailed in the ICE, coordinate land use decisions with the Putnam County School District to ensure adequate, appropriately located sites for current and future educational facilities.

Commented [JBP43]: Required in 163.3177, F.S.

Goal FLUE - 2. Preserve and enhance the City's natural systems, environmental resources, historic assets, and other significant community features while ensuring compatible, safe, and sustainable development.

~~Objective A.1.4 9J-5.006(3)(b)4; 187.201(23)(a)(b)1 Upon Plan adoption the City shall ensure the protection of natural resources and historic resources through implementing the following policies.~~

Obj. FLUE - 2.1. Floodplain & Wetland Protection
Consistent with the provisions of the Public Facilities (PFE) and Conservation Elements (CONE), limit development in floodplains and wetlands to protect public safety and environmental integrity.

~~Objective A.1.1 9J-5.006(3)(b)1; F.S. 187.201(16)1, 5 Upon Plan adoption, the City shall coordinate future land uses with the appropriate topography, adjacent land uses, soil conditions, and the availability of facilities and services.~~

Policy FLUE - 2.1.1. Continue to utilize the latest Federal Emergency Management Agency (FEMA) Flood Insurance Rate Maps to identify the 100-year floodplain and other flood-prone areas within the City.

~~Policy A.1.1.1 9J-5.006(3)(c)1; F.S. 187.201(25)(2) The City of Palatka shall use the latest version of the Flood Insurance Rate Maps promulgated by FEMA to determine the location of the 100-year floodplain and flood prone areas in the City. The City shall, within its Land Development Regulations provide specifications for regulating construction/development within these areas. These specifications will include:~~

Policy FLUE - 2.1.2. Continue to refine construction and development standards in the LDRs for flood-prone areas to minimize flood risk, protect natural floodplain functions, and ensure consistency with applicable state and federal requirements.

~~A. Development within the FEMA 100-year flood hazard zone is to be constructed so that the lowest floor elevation is at least one foot above the base flood elevation as established by the FEMA Flood Insurance Rate Maps;~~

~~B. Dredging and filling of lands within floodplains shall be limited to that approved by federal and State agencies having the authority to regulate and police such activities. All proposed development shall be clustered and located on the non-floodplain portions of the site, or, for proposed development areas that lie entirely within the 100-year floodplain, all structures shall be required to be elevated on pilings; and~~

~~C. In addition, the following criteria will apply to development in the 100-year floodplain:~~

~~1. No hazardous materials or waste shall be stored within the 100-year floodplain;~~

~~2. Clearing of native vegetation will be minimized in the 100-year floodplain by establishing the following open space ratios for the land uses identified below:~~

~~Residential land use: 60% open space~~

~~Commercial land use: 50% open space~~

~~Industrial land use: 45% open space~~

~~3. Use of septic tanks in flood prone areas will be restricted as specified by the County Health Department. Existing Development shall be required to connect to central sewage systems when system collection lines are within 250 feet of subject property. New development will be required to connect to centralized sewer pursuant to Public Facilities Element Policy D.1.4.1.~~

Commented [JBP44]: Addressed throughout the Comprehensive Plan, but most notably in the above Objective.

Commented [JBP45]: Revised into the above policy.

Commented [JBP46]: Development standards that are best deferred to the Land Development Code.

~~4. Any development within a flood prone area will maintain the natural topography and hydrology of the development site.~~

Policy FLUE - 2.1.3. ~~Policy A.1.4.1 9J-5.006(3)(c)2~~ Restrict ~~Development~~development in wetland/flood-prone areas ~~will be restricted~~ to ~~low density residential land use at~~ a density no greater than 1 unit per 5 acres, with permitted development clustered on the upland portion of the site or in that portion of the site least affected by construction activities.

Policy FLUE - 2.1.4. The City shall utilize the "City of Palatka Wetlands Protection Ordinance" ~~contained in Chapter 30 of the Land Development Regulations~~ to ensure that wetlands are adequately protected from development activities.

Policy FLUE - 2.1.5. Protect public water well fields from adverse impacts of development by maintaining a minimum 500-foot setback consistent with the Wellhead Protection Area definition in Rule 62-521.200, Florida Administrative Code (FAC). Within this area, only non-polluting land uses such as recreation, conservation, low- and medium-density residential, and limited commercial uses that do not involve the production, storage, use, or sale of hazardous materials shall be permitted. Expansion or improvement of nonconforming uses within the setback shall be prohibited.

~~Policy A.1.4.2 9J-5.006(3)(c)2, 6 Public water well fields shall be protected from adverse impacts of development by requiring a 500-foot radial setback buffer consistent with the definition of a "Wellhead Protection Area" as defined in 62-521.200, F.A.C.~~

Commented [JBP47]: Addressed above.

~~Non-polluting land uses shall include Recreation and Conservation land uses, low and medium density residential land use and commercial land uses that do not, in their operations, produce, store, use nor sell toxic materials as defined in SARA Title III (consolidated list of hazardous materials).~~

~~Any non-conforming land use located within 500 feet of a well serving the public will not be permitted to expand or be improved.~~

Policy FLUE - 2.1.6. ~~Policy A.1.4.3 9J-5.006(3)(c)6 The City shall ensure, through regular review, that the Land Development Regulations specify~~The LDRs shall include and be periodically updated with acceptable erosion control practices to be implemented during construction (such as temporary covering of straw, hay-bale obstruction in drainage swales, etc.) to reduce soil erosion from wind and water during ~~the construction phase of~~ development.

Policy FLUE - 2.1.7. ~~Policy A.1.4.4 9J-5.006(3)(c)4~~ A 50-foot set-back measured from the waterfront will be required for all new construction along the St. Johns River.

Policy FLUE - 2.1.8. ~~Policy A.1.4.5 9J-5.006(3)(c)4~~ A vegetated, upland buffer with a minimum width of ~~fifteen (~~15~~)~~ feet and an average width of ~~twenty-five (~~25~~)~~ feet shall be required in any new development abutting a wetland.

Policy FLUE - 2.1.9. ~~Policy A.1.4.6 9J-5.006(3)(c)4~~ Every two years, the City shall review the City of Palatka and Ravine State Gardens Stormwater Quality Master Plan to ensure that it continues to meet the needs of the City.

Policy FLUE - 2.1.10. The LDRs shall include and be periodically updated with standards that protect and enhance the quality of surface and groundwater resources, consistent with the requirements of the PFE, CIE, and applicable Florida and federal water quality regulations.

~~Policy A.1.4.7 9J-5.006(3)(c)4 The City shall adopt Land Use Regulations which will provide for maintaining the quality of surface waters in accordance with the standards specified in Policy D.1.1.1 .~~

Commented [JBP48]: Addressed in new policy above.

~~Policy A.1.1.2 9J-5.006(3)(c)6; F.S. 187.201(25)(a)(b)2, 5 The City shall revise its site plan review ordinance to require that permits required by law from the Water Management District, the Department of Environmental Protection, and the Army Corps of Engineers be secured prior to the issuance of a land clearing, fill, building, or other land development permit by the City.~~

Commented [JBP49]: Addressed in new policy above.

Policy FLUE - 2.1.11. ~~Policy A.1.4.8 9J-5.006(3)(c)4~~ Riverfront and lakefront development shall be designed so as not to affect the water quality of adjacent waters through stormwater run-off. Design standards shall include:

A. Appropriate limitations on development density and setbacks to protect water quality;

B. Setbacks for structures and onsite sewage treatment systems (including septic tanks and drainfields) from surface waters, in accordance with applicable state regulations, including those adopted by FDEP; and

C. The installation and/or preservation of vegetative buffers between development and water bodies to minimize runoff and preserve water quality.

~~limitation of density; a 50-foot set back of buildings from waterfront; set back of sanitary sewer drainfield (septic tank) from water's edge as specified in the Department of Health issued construction permit HRS-H Form 4016; based upon Rules 10D-6.063(1)(a)1 through 3 for siting of a septic tank and drainfield "within the mean high water line of tidal water bodies or of the ordinary high water line of lakes, ponds or other non-tidal surface waters~~

Commented [JBP50]: Incorporated and clarified in provisions above.

~~and a 50-foot vegetative buffer required between building site and waterbody.~~

Policy FLUE - 2.1.12. ~~Policy A.1.4.9 9J-5.006(3)(c)6~~ The City shall, through available ~~S~~state and federal programs, promote the acquisition of floodplains along the St. Johns River.

Obj. FLUE - 2.2. **Historic Resource Protection**

Ensure land use decisions, redevelopment activities, and infrastructure investments protect and enhance the City's historic resources and districts, consistent with the Historic Preservation Element (HPE).

Commented [JBP51]: Required to be addressed in the FLUE per 163.3177, F.S., but best left clarified in the actual Historic Preservation Element.

~~Objective A.1.5 9J-5.006(3)(b)4; F.S. 187.201(16)(a)(b)5 Upon Plan adoption, The City, through implementing the following policies, shall increase public awareness of the historical significance of the City and provide incentives to maintain and restore historically significant areas and structures within the City limits.~~

Commented [JBP52]: Addressed above.

Policy FLUE - 2.2.1. Require that new development, redevelopment, and site improvements within or adjacent to designated historic districts or properties are compatible in scale, form, and character, as implemented through the LDRs.

Policy FLUE - 2.2.2. Coordinate FLUCs and FLUM designations, zoning districts and maps, and redevelopment initiatives with the HPE to support preservation, adaptive reuse, and reinvestment in historic resources and districts.

~~Policy A.1.5.1 9J-5.006(3)(c)8 Historic resources shall be protected through designation as historic sites by the State or City. Such designated sites shall require plan review procedures for proposed alterations or remodeling that will ensure, through the permitting process that the proposed activity will not degrade or destroy the historical / archaeologic significance of the site.~~

Commented [JBP53]: Addressed above and in greater detail in the HPE.

~~Policy A.1.5.2 9J-5.006(3)(c)8 Neither the owner of, nor the person in charge of, a structure within a historic district, or a structure that has been designated a national, State or local historical landmark shall permit such structure to fall into a state of disrepair which may result in the deterioration of exterior appurtenances or architectural features so as to produce or tend to produce, in the judgment of the board, a detrimental effect upon the character of the district as a whole or the life and character of the structure in question.~~

Commented [JBP54]: Addressed above and in greater detail in the HPE.

~~Adaptive reuse of historic structures shall be given priority over actions that would harm or destroy the historic value of such resources. Adaptive reuse shall include the permitting of historic structures to be remodeled or rehabilitated for a use that would be non-conforming to adjacent properties so long as the remodeling/rehabilitation does not affect the historical significance of the structure and the proposed use is or can be made compatible with adjacent land uses.~~

~~Policy A.1.5.3 9J-5.006(3)(c)8 Proposed development projects shall be reviewed at the time of issuing a building permit to determine potential impacts on known historic sites. Where such construction or other development activity may impact adversely on a historic/archaeological site, the proposed development must provide sufficient buffering (spatial separation, physical wall, or other method approved by the City Planning Board) before a permit is issued.~~

Commented [JBP55]: Addressed above and in greater detail in the HPE.

~~Policy A.1.5.4 9J-5.006(3)(c)8 The City shall seek funding and technical support from the Department of State, Division of Historic Resources to review and conduct further field surveys to identify any additional historical/archaeological sites that may exist within the City limits. The City shall update Figure A-2 and the Housing Element Appendix accordingly.~~

Commented [JBP56]: Addressed above and in greater detail in the HPE.

~~Policy A.1.5.5 The City shall support public activities which disseminate information regarding the historic significance of the City of Palatka and its historic sites.~~

Commented [JBP57]: Addressed above and in greater detail in the HPE.

Obj. FLUE - 2.3. Airport Compatibility

~~Policy A.1.1.6 9J-5.006(3)(c)2~~ The City shall maintain standards and procedures in accordance with Chapter 333 F.S., "airport zoning" to ensure that incompatible land uses will be restricted from placement in accident and noise zones surrounding the airport.

Commented [JBP58]: Kept this section as is, considering its close alignment with F.S. However, section should be revisited in a standalone update in partnership with airport leadership.

Policy FLUE - 2.3.1. ~~Policy A.1.1.6a 9J-5.006(3)(c)2~~ The City shall not permit the placement of tall structures such as high-rise buildings or radio/TV towers within areas that are take-off or landing zones or are otherwise defined as areas of special safety concern. In accordance with Section~~s.~~ 333.025, Florida Statutes,~~.S.~~ the City shall require FDOT review and approval and, when applicable, the FCC and/or FAA prior to the issuance of any City permit.

Policy FLUE - 2.3.2. ~~Policy A.1.1.6b 9J-5.006(3)(c)2~~ The City shall coordinate with the county regarding land use issues that affect operations at Kay Larkin Airport.

Policy FLUE - 2.3.3. ~~Policy A.1.1.6c~~ The City shall not allow future amendments that change the ~~Future Land Use Map~~FLUM designation to ~~Residential Medium~~MDR and ~~Residential High~~HDR within the Residential Restricted Zone, as ~~indicated by Map A-7~~depicted in the adopted FLUM~~Future Land Use Map~~ series. ~~-~~This shall not include the designation of lands with City ~~land use categories~~FLUCs comparable to existing ~~C~~county FLUCs~~land use categories~~ when such properties are annexed into the City. ~~(Ord. # 12-20)~~

Policy FLUE - 2.3.4. ~~Policy A.1.1.6d~~ The City shall not allow new public or private primary or secondary educational facilities within the Educational Restricted Zone, as depicted in the ~~indicated by Map A-8 in the Future Land Use Map~~adopted FLUM series, except for improvements and additions to existing facilities

approved in a state college campus master plan as amended on an ongoing basis in the future, or aviation-related educational facilities. ~~(Ord. # 12-20)~~

Policy FLUE - 2.3.5. ~~Policy A.1.1.6e~~ The City shall maintain and regularly update the Kay Larkin Airport Master Plan (AMP) in accordance with Section~~s.~~ 333.06, Florida Statutes.~~S.~~

~~Objective A.1.11 187201(15)(b)1, 2, 3 The City shall protect private property rights and recognize the existence of private interest in land use.~~

~~Policy A.1.11.1 The City will regulate the use of land only for valid public purposes in a reasonable manner, in accordance with due process.~~

~~Policy A.1.11.2 187.201(15)(b)3 The City shall consider the acquisition of lands by State, county, or local governments where regulation will severely limit practical use of real property~~

~~Policy A.1.11.3 The City shall give public notice to land owners of any proposed land use change or change of zoning and will provide an opportunity for comment by the land owner and affected residents of the City prior to making a final decision on any land use change or rezoning proposal.~~

~~Policy A.1.11.4 9J-5.006(3)(c)6 Applications by land owners for a land use amendment to the Comprehensive Plan shall, as part of filing procedures, require the payment of a fee and provisions by the land owner of topographic, soil condition, flood hazard zone and wetland zone and wetland information on all land surveys filed in support of a land use amendment, zoning change or land subdivision. Exceptions may be made by the City on a case by case basis for small-scale amendments when the property in question is (1) already developed or (2) is of a size, shape, and location that the normal permitting processes are sufficient.~~

Commented [JBP59]: Objective and subsequent policies are essentially addressed in the new Private Property Rights Element.

Housing Element

Goals, Objectives, & Policies

Goal HE - 1. **Cultivate a safe, diverse, and high-quality housing supply that meets the needs of current and future residents.**

Commented [JBP1]: Reflects the new/updated objectives and Element organization.

~~**Goal C.1 Plan for and assist providing adequate and affordable housing for the current and projected populations of the City.**~~

Obj. HE - 1.1. **Diversify & Expand the Local Housing Stock**

Provide opportunities to expand and diversify the City's housing supply by permitting a range of housing types, sizes, and price points that meet the needs of current and future residents.

Policy HE - 1.1.1. The City shall ensure that the provisions of the Comprehensive Plan and the Land Development Regulations (LDRs) provide sufficient designations, densities, uses, and locations to allow for a well-balanced mix of housing types, sizes, and price points across the City.

Policy HE - 1.1.2. The City shall consider updates to the LDRs that could support and enable the further expansion and diversification of the City's housing stock, such as:

A. Amending zoning standards to allow for a broader range of housing types throughout the City, including missing middle housing (e.g., duplexes, triplexes, cottage courts).

B. Providing more flexible lot size and dimensional standards to support and accommodate infill and redevelopment.

C. Reducing existing parking requirements that may prevent the development of smaller or more dense housing types.

D. Adopting design standards that encourage innovative and non-traditional housing formats while maintaining neighborhood compatibility.

E. Broaden opportunities for accessory dwelling units (ADUs) in residential districts, including adjustments to location, size, and design standards to encourage their development while ensuring neighborhood compatibility.

~~Policy C.1.1.4 The City shall allow small accessory dwelling units in single-family zoning districts.~~

Commented [JBP2]: Addressed in new policy above.

Policy HE - 1.1.3. Regularly work with the development community to identify opportunities to diversify the City's housing inventory while meeting local housing demand.

Policy HE - 1.1.4. The City shall evaluate and address the housing demands of special needs households, including persons who are homeless, elderly, or have disabilities, as well as households requiring temporary or transitional housing. This evaluation shall be conducted in coordination with local service providers, nonprofit agencies, and regional housing organizations, and shall include:

A. Regular assessment of existing special needs housing capacity, service availability, and barriers to access.

B. Prioritization of available funding, including federal, state, and local sources, to address the greatest identified needs.

C. Support for the development, rehabilitation, or adaptation of housing units and facilities that meet accessibility, safety, and supportive service requirements.

D. Facilitation of partnerships among public, nonprofit, and private entities to increase the availability of permanent supportive housing, transitional housing, and emergency shelter.

E. Promotion of programs that enable aging in place and independent living for elderly and disabled residents.

~~Objective C.1.2 The City shall support the provision of adequate housing for special needs households (housing for the homeless, handicapped, elderly).~~

Commented [JBP3]: Addressed in policy immediately above.

~~Policy C.1.2.1 The City shall continue to evaluate special needs housing, housing for the homeless, temporary shelters and transitional housing, and target available funding to the areas of greatest need.~~

Commented [JBP4]: Addressed in policy immediately above.

~~Policy C.1.1.3 The City shall pursue annexation and/or unified urban service delivery with the County, which will result in increased development efficiency, higher density, and reduced costs that translate to more affordable housing.~~

Commented [JBP5]: This is a bit of "A to C" policy and likely redundant of existing and new FLUE policies. As such, it has been deleted.

Policy HE - 1.1.5. To maintain a balanced, inclusive, and diverse housing supply, the City shall ensure that the LDRs support the development of large-lot, executive-level housing options within the City.

Obj. HE - 1.2. Expand & Preserve Dedicated Affordable Housing Units

Cultivate a sufficient inventory of dedicated affordable housing units

for very low-, low-, and moderate-income households by supporting the development, preservation, and continued investment in subsidized and income-restricted units.

~~Objective C.1.1 Upon Plan adoption, the City shall promote the provision of adequate and affordable housing in the city.~~

Commented [JBP6]: Expanded into Objective 1.2. and Objective 1.3.

Policy HE - 1.2.1. Actively engage in local and regional housing committees, task forces, and working groups to assess local housing needs, share data and resources, coordinate funding opportunities, and develop policies and programs that result in the creation and preservation of dedicated affordable housing units.

~~Policy C.1.1.1 The City shall participate in local and regional affordable housing committees and working groups and support such activities in identifying, analyzing, and addressing the growing need for affordable housing, and exploring and supporting the delivery of affordable housing.~~

Commented [JBP7]: Addressed in policy immediately above.

Policy HE - 1.2.2. The City shall support public, private, and nonprofit developers in the creation and long-term stewardship of dedicated affordable housing units by providing assistance that may include, but is not limited to:

A. Identifying sites suitable for residential development;

B. Utilizing relevant federal, state, and local funding sources, such as the Community Development Block Grant (CDBG) Program, State Housing Initiatives Partnership (SHIP), and HOME Investment Partnerships Program (HOME)

C. Offering technical support in navigating the development review and approval process;

D. Providing guidance on site and building design to ensure compliance with the LDRs and compatibility with surrounding uses;

E. Connecting developers with local partners, programs, and community-based organizations that can provide additional resources, expertise, or support services.

~~Policy C.1.1.5 The City shall encourage and support a local public/private partnership to promote, facilitate, develop, and finance the creation and maintenance of affordable housing to effectively meet the housing needs of its low and moderate income households.~~

Commented [JBP8]: Addressed in policy immediately above.

~~Policy C.1.1.2 The City shall provide technical assistance and formal support to public, non-profit, and private agencies and organizations in developing affordable housing that is in keeping with the~~

~~City's Comprehensive Plan. These organizations include but are not limited to Habitat for Humanity, Inc.; Palatka Housing Authority, and Florida Housing Finance Corp. tax credit applicants.~~

~~Policy C.1.3.3 The City shall continue to support and assist the Palatka Housing Authority in maintaining the condition and appearance of subsidized housing units in the City.~~

Policy HE - 1.2.3. The City shall consider amending the Land Development Regulations to incentivize the development of new dedicated affordable housing units. Such amendments may include:

A. Allowances for increased density, height, floor area, or lot coverage in appropriate locations to improve project feasibility;

B. Increased flexibility in meeting dimensional, parking, and open space standards;

C. Reduced or waived impact fees; and

D. Expedited development review and permitting for projects that meet established affordability criteria.

~~Policy C.1.4.2 The City shall endorse the maintenance of existing permitting system so that affordable housing projects will not experience unnecessary delays.~~

Policy HE - 1.2.4. The City shall assist in the establishment and growth of community land trusts, which provide dedicated affordable housing units with long-term affordability requirements.

Policy HE - 1.2.5. Pursuant to section 166.0451, Florida Statutes, the City shall maintain and update at least every three years a publicly available inventory of City-owned properties appropriate for dedicated affordable housing units, and prioritize disposition or development strategies that ensure long-term affordability.

Policy HE - 1.2.6. The City shall ensure that dedicated affordable housing units are dispersed throughout the City and within individual developments, and that these units are designed to match the appearance and quality of market-rate housing, while contributing positively to the neighborhood character.

~~Policy C.1.4.4 The City shall avoid encouraging or requiring concentrations of affordable housing units in limited and specific areas, and shall support scattered site affordable housing that meets basic design standards, thereby enhancing property values~~

Commented [JBP9]: Addressed in policy immediately above.

Commented [JBP10]: Incorporated into policy above.

Commented [JBP11]: Relatively new requirement in Florida Statutes.

Commented [JBP12]: Incorporated into policy above.

Obj. HE - 1.3. **Preserve and Enhance Naturally Occurring Affordable Housing**
Protect and improve naturally occurring affordable housing so it continues to offer viable living options for very low-, low-, and moderate-income households in the City.

Policy HE - 1.3.1. The City shall identify and monitor naturally occurring affordable housing within city limits to track changes in condition, occupancy, and affordability over time.

Policy HE - 1.3.2. The City shall pursue the strategic acquisition of naturally occurring affordable housing at risk of market-rate conversion and partner with qualified nonprofit, public, or mission-driven private entities to preserve these units, thereby preventing resident displacement.

Policy HE - 1.3.3. The City shall seek funding from federal, state, and local sources to support the preservation of naturally occurring affordable housing, including weatherization, energy efficiency, and structural repair programs.

Policy HE - 1.3.4. The City shall encourage the rehabilitation of naturally occurring affordable housing through code compliance assistance, access to repair and renovation programs, and partnerships with nonprofit housing organizations.

Policy HE - 1.3.5. The City shall encourage property owners of naturally occurring affordable housing to maintain affordability through voluntary agreements, participation in incentive programs, or partnerships with community land trusts.

Policy HE - 1.3.6. The City shall promote neighborhood stability and livability in areas with naturally occurring affordable housing by implementing targeted infrastructure improvements, enhancing code enforcement, and providing access to public amenities.

Obj. HE - 1.4. **Rehabilitate & Replace Substandard Housing**
Improve the quality and safety of the City's housing stock by prioritizing the rehabilitation and repair of substandard units, extending their useful life, and replacing those that are beyond feasible repair through safe demolition and redevelopment.

~~Objective C.1.3 Upon plan adoption, the City shall target the rehabilitation of existing substandard units by adopting the following policies.~~

Commented [JBP13]: New Objective to make a clear distinction between dedicated affordable housing (i.e., subsidized/income-restricted for an extended period of time) vs. naturally occurring affordable housing (i.e., older/smaller units that are priced below median rents/mortgages in the area). These are often treated the same, but I feel they are two distinct concepts worthy of discussion in comprehensive plans.

Commented [JBP14]: Incorporated into the Objective above (note: this a requirement listed in 163.3177, F.S.)

Policy HE - 1.4.1. Identify substandard housing units through regular property condition assessments, code enforcement inspections, and coordination with local health and safety agencies.

Policy HE - 1.4.2. The City shall support the repair and rehabilitation of substandard housing as a first response before considering demolition by using tools such as financial assistance, technical support, and partnerships with nonprofit and private housing providers.

~~Policy C.1.3.1 The City shall target CDBG funds, when available, in low income areas of the City, to remove or rehabilitate existing substandard units and improve existing infrastructure. The City shall continue participation in the State Housing Initiative Partnership (SHIP) program in order to assist very low to low income borrowers with down payment and closing costs.~~

Commented [JBP15]: Summarized in new policy above.

Policy HE - 1.4.3. The City shall encourage the incorporation of energy efficiency, climate resilience, and accessibility upgrades into rehabilitation projects to enhance long-term livability and reduce household operating costs.

Policy HE - 1.4.4. When the City's designated Building Official or their designee determines that a housing unit is beyond feasible repair, the City shall proceed with demolition in accordance with the Code Enforcement Board's procedures and applicable nuisance abatement processes. Redevelopment of such sites should meet current building codes, complement neighborhood character, and address identified housing needs.

~~Policy C.1.3.4 The City shall continue the practice of demolishing substandard housing structures through the City's Code Enforcement Board Procedures. The City will also employ the procedures for nuisance abatement.~~

Commented [JBP16]: Deleted policy is required by F.S. but has been incorporated into the new policy text above.

Policy HE - 1.4.5. ~~Objective C.1.6~~ When occupied dwelling units are demolished in a public action, the occupants will be ensured adequate temporary shelter or housing in accordance ~~with the following policy. Policy C.1.6.1 The City shall continue to ensure the provision of relocation housing in accordance~~ with the Uniform Relocation Assistance Act.

Obj. HE - 1.5. Preserve and Enhance Historically Significant Housing

In alignment with the provisions of the Historic Preservation Element, safeguard historically significant housing within the City through proactive identification, regulatory protection, and reinvestment.

~~Objective C.1.5 The City shall ensure the preservation of its historically significant housing assets by adopting the following policies.~~

Commented [JBP17]: Deleted Objective is required by F.S. but has been incorporated into the new Objective text above.

Policy HE - 1.5.1. The City shall maintain an up-to-date inventory of historically significant housing by conducting periodic surveys in coordination with the Putnam County Historical Society and the Florida Division of Historical Resources, ensuring that all eligible properties are appropriately and sufficiently documented in the Florida Master Site File.

~~Policy C.1.5. The City shall support the Putnam County Historical Society in its efforts to identify and preserve structures of historical significance.~~

Commented [JBP18]: Incorporated into the above policy.

~~Policy C.1.5.4 The City shall request funding from the State Division of Historic Resources, Bureau of Historic Preservation to conduct a re-survey of the City to identify all significant historic and architectural sites in the City and ensure their inclusion on the Florida Master Site File.~~

Commented [JBP19]: Incorporated into the above policy.

Policy HE - 1.5.2. The City shall enforce the provisions of the Historic Preservation Ordinance to protect historically significant housing through appropriate design review, permitting, and enforcement measures.

Policy HE - 1.5.3. The City shall encourage rehabilitation practices for historically significant housing that retain defining architectural features, meet applicable building and safety codes, improve energy efficiency where feasible, and support long-term residential use.

Policy HE - 1.5.4. The City shall apply for and administer grants from public and nonprofit sources to support the rehabilitation, repair, and maintenance of historically significant housing.

~~Policy C.1.5.2 The City shall apply for and utilize federal and state historic preservation programs and grant funding.~~

Commented [JBP20]: Incorporated into the above policy.

~~Policy C.1.5.3 The City shall retain its Certified Local Government status, and utilize this along with REDI (Rural Economic Development Initiative) and other state and federal designation which provides incentives for historic preservation funding and programs.~~

Commented [JBP21]: Incorporated into the above policy.

Policy HE - 1.5.5. The City shall promote public awareness of the value of historically significant housing through outreach programs, preservation workshops, and partnerships with local schools, historical societies, and community organizations.

~~Objective C.1.4 The City's Zoning Code shall continue to provide for the siting of housing for low and moderate income families, mobile homes and group home facilities.~~

Commented [JBP22]: This should be reserved for the FLUE

~~Policy C.1.4.1 Upon Plan adoption, the City shall allow the siting of sheltered homes and similar group homes and foster home facilities in single family or multi-family zoning in accordance with Chapter 419, F.S.~~

Commented [JBP23]: This should be reserved for the FLUE

~~Policy C.1.4.3 The City shall retain, and utilize when appropriate for new development, zoning which allows mobile home developments and parks.~~

~~Objective C.1.7 The City shall establish policies that commit the City to improve and maintain the quality and integrity of its residential neighborhoods.~~

~~Policy C.1.7.1 The City shall enforce current provisions regarding the elimination of non-conforming land uses to include all uses which are inconsistent with the Future Land Use Map or cannot be made compatible with adjacent land uses. New development or redevelopment shall require buffering between land uses of different densities or intensities of use that are sufficient to ensure compatibility between land uses.~~

Commented [JBP24]: This should be reserved for the FLUE

Commented [JBP25]: Should be addressed in the FLUE.

Commented [JBP26]: Should be addressed in the FLUE.

2045 CITY of Palatka
COMPREHENSIVE PLAN UPDATE

Mobility Element

Goals, Objectives, & Policies

Goal ME - 1. **Ensure a multimodal network that serves the needs of the City of Palatka's residents, visitors, and local economy with safe and efficient motorized and non-motorized movement of people and goods in a manner that is consistent with desired land use patterns, conserves energy, and protects the natural environment.**

~~**Obj. ME - 1.1:** **Transportation Master Plan**~~

~~Develop a comprehensive long-range transportation master plan to enhance the functionality and accessibility of the overall transportation network. Upon plan adoption, the City shall work to enhance a safe and efficient transportation system for vehicles, bicycles, pedestrians, and transit riders.~~

~~**Policy ME - 1.1.1:** The City shall adopt and maintain a Long-Range Comprehensive Transportation Master Plan, which shall include considerations for modal priorities. The plan shall include, at minimum, analyses for vehicular travel, transit, bicycling, and pedestrian modes of travel, and incorporate the following as base elements of the overall plan:~~

~~A. Roadway~~

~~B. Transit~~

~~C. Pedestrian Connectivity~~

~~D. Bicycle and Alternative Transportation~~

~~E. Water Transit~~

~~F. Freight~~

~~G. Complete Streets and Wayfinding Program~~

~~**Policy ME - 1.1.2:** The development of a Long-Range Comprehensive Transportation Master Plan/Approach and its implementation shall be context-sensitive to land use patterns and urban design.~~

~~**Policy ME - 1.1.3:** The City shall develop and maintain as part of its Transportation Master Plan/Approach an inventory, including maps, of sidewalks/trails, bicycle lanes, and transit routes and stops, focusing on the City's collector and arterial road system. Utilizing this mobility inventory, the City shall conduct a~~

"gap" analysis that identifies and prioritizes improvements needed to fill in gaps of pedestrian, bicycle, and transit routes (working with Ride Solution and other transit providers) as part of a Complete Streets and "First/Last Mile" program for the Transportation Master Plan/Approach.

Policy ME - 1.1.4. The City shall review all proposed transportation plans and improvements to determine the impacts such projects or proposals will have on the City's traffic circulation system, and to ensure that projects provide for multi-modal movement, including vehicles, bicycle lanes, sidewalks, and transit stops.

Policy ME - 1.1.5. The City shall ensure that the transportation network is planned, designed, and maintained in a context-sensitive manner to provide safe usage for users of all ages and abilities, including pedestrians, dockless mobility users, bicyclists, transit users, motorists, and freight vehicles.

Policy ME - 1.1.6. The City will work to implement a Complete Streets program, providing access and safety for all users of all ages, including pedestrians, bicyclists, motorists, and transit riders. This program emphasizes the following elements: sidewalks; bike lanes (or wide paved shoulders); wayfinding; frequent and safe street crossing opportunities; accessible pedestrian signals; desirable appearance including landscaping, shade and design; "tree lawns" between street and sidewalk for safety and comfort; comfortable and accessible public transportation stops; median islands; narrower travel lanes; roundabouts; and special bus lanes.

Policy ME - 1.1.7. Working closely with the Florida Department Of Transportation (FDOT) and Putnam County, the City shall identify roads in need of a "road diet" (overbuilt roads with excessive available capacity), based on current and future land use, and plan for future conversion of unnecessary traffic lanes to bicycle, pedestrian, and transit greenways as part of its Transportation Master Plan/Approach. The City will regularly evaluate its road diet planning list and adjust as appropriate.

Obj. ME - 1.2. **Roadway Planning**
Ensure the roadway system is planned and implemented to provide adequate connectivity and mobility in Palatka, as well as develop safe systems that prioritize safety and protect vulnerable road users.

Policy ME - 1.2.1. Level of Service (LOS) standards for City-maintained roadways are adopted within the Capital Improvement Element (CIE). The City adopts by reference

~~LOS standards mandated by FDOT and Putnam County for state and county roads, respectively.~~

~~**Policy ME - 1.2.2.** The City shall monitor and inventory existing rights-of-way in the City, and regularly evaluate the City's roadway network for LOS and safety.~~

~~**Policy ME - 1.2.3.** The City shall minimize the need for roadway width expansion, except where necessary to improve mobility for bicycles, micromobility, or other alternative mobility options and sharing services, as well as for pedestrians, or to effect intersection improvements. The City will continue to focus its efforts on implementing Complete Streets.~~

~~**Policy ME - 1.2.4.** The City shall plan for future multimodal facilities designed to correct the projected failing LOS for Crill Avenue in 2035, and segments of Reid Street in 2035 and 2045.~~

~~**Policy ME - 1.2.5.** Palatka shall consider opportunities and methods to partner on and support roadway "shared space" efforts, such as, but not limited to, the (re)design of appropriate rights-of-way to best accommodate festivals, parades, open-air markets, urban trails, placemaking engagements and activities, and other events that encourage social interaction, safety education, and community building.~~

~~**Obj. ME - 1.3.**~~**Obj. ME - 1.1. Pedestrian Mobility**

Ensure a safe network that maximizes pedestrian accessibility and mobility for Palatka's neighborhoods as part of a multimodal transportation system.

~~**Policy ME - 1.3.1.**~~**Policy ME - 1.1.1.** The City shall maintain an inventory of existing rights-of-way within the City and regularly evaluate safety and ensure the proper upkeep of pedestrian facilities.

~~**Policy ME - 1.3.2.** Continue to implement the design concepts in areas of high pedestrian traffic, which include, but are not limited to, street trees, canopies/arcades, patterned colored pavement, and street signage, as well as area-specific recommendations, such as those in the vicinity of local schools.~~

~~**Policy ME - 1.3.3.**~~**Policy ME - 1.1.2.** Provide pedestrian safety by ensuring well-lit streets, intersections, pedestrian refuges, midblock crossings, and sidewalks. As needed, the City will conduct lighting analyses in areas with high pedestrian crash incidents.

~~Policy ME - 1.3.4.~~ ~~The City's Land Development Regulations (LDRs) shall require sidewalks or clearly marked, separate pathways as part of construction and maintenance of traffic plans, except where not feasible.~~

~~Obj. ME - 1.4.~~Obj. ME - 1.2. **Bicycle Mobility/Micromobility Devices**

Ensure a complete network that accommodates bicycling and micromobility devices as a viable primary mode of transportation, complementing Palatka's multimodal transportation network. Micromobility devices include any motorized transportation device made available for private use that is not capable of traveling at a speed greater than 20 miles per hour on level ground.

~~Policy ME - 1.4.1.~~Policy ME - 1.2.1. The City shall maintain a listing of existing bicycle infrastructure and a prioritized inventory of missing bicycle links and facilities within the City, inclusive of location and infrastructure needs for each missing link.

~~Policy ME - 1.4.2.~~Policy ME - 1.2.2. When streets and bridges are reconstructed, bicycles, micromobility, or other alternative mobility options, including sharing services facilities, shall be considered in street redesign plans when appropriate.

~~Policy ME - 1.4.3.~~Policy ME - 1.2.3. The City shall support its status as a designated Florida Trail Town by enhancing connectivity to the regional bicycle and greenways network through planning and implementation of new bicycle connections to trailheads. To the extent possible, the City will evaluate and include in its Master Plan appropriate cross-city connections between the trailheads of different trails and greenways, such as for the Palatka-to-Lake Butler Trail, to local businesses, points of interest, or any other future connections to other trails in the vicinity of the City.

~~Policy ME - 1.4.4.~~Policy ME - 1.2.4. The City shall encourage partner agencies to conduct ongoing safe bicycle, micromobility, and other alternative mobility options and sharing services as part of Safe Routes to Schools/Safe Routes to Parks programs, including semi-annual safety educational programs for children and adults.

~~Policy ME - 1.4.5.~~Policy ME - 1.2.5. Where possible, the City shall enhance bikeway, micromobility or other alternative mobility options and sharing services information and way-finding signage along bicycle routes.

~~Obj. ME - 1.5.~~Obj. ME - 1.3. **Transit**

Provide for current and future regional and local transit mobility and accessibility as part of the overall multimodal network.

~~Policy ME - 1.5.1.~~Policy ME - 1.3.1. The City shall continue to support efforts toward a regional transit service and shall, as needed, evaluate first and last mile transportation improvements, techniques, and implementable transit programs for public education, and transit demand management in support of local stops development for any local and regional transit network.

~~Policy ME - 1.5.2.~~Policy ME - 1.3.2. Planning and implementation for any transit stations and stops in the City shall identify needs for improvements such as shade, ADA compliance, well-designed shelters, bicycle parking, route information, benches, and waste receptacles. Such future stops will be located within walking distance of activity generators, and access routes for pedestrians and bicycles, micromobility or other alternative mobility options, and sharing services to transit should be as direct as possible, promoting both pedestrian and bicycle connectivity, including to Amtrak and Greyhound Stations.

~~Policy ME - 1.5.3.~~Policy ME - 1.3.3. The City shall plan for future stops in assigning right-of-way space, including in consideration of any road diets. Such spaces may be utilized as part of wider sidewalks, parking, seating, and/or landscaped areas until such time as transit facilities are needed.

~~Policy ME - 1.5.4.~~Policy ME - 1.3.4. The City shall cooperate with public agencies, private businesses, and civic associations responsible for the planning and operation of transportation disadvantaged to promote efficient coordination of transit service delivery.

~~Policy ME - 1.5.5.~~Policy ME - 1.3.5. The City shall support efforts by Ride Solution and any other transit service deemed appropriate by the City Commission to develop short-term and long-term needs and operation plans.

~~Policy ME - 1.5.6.~~Policy ME - 1.3.6. The City will continue to work toward the development of a water transit/water taxi system on the St. Johns River, including planning for two passenger ferries that will ply the river between Palatka, Murphy Island, Welaka, and Crescent City, and providing for a new Water Taxi Terminal by the Mary Lawson Brown Municipal Marina and boat ramp. The City will work to connect this new facility through first and last-mile multimodal infrastructure to integrate the Water Taxi into the greater multimodal network.

Goal ME - 2. **Obtain the highest possible value and utility from investments in the City's transportation network.**

Obj. ME - 2.1. **General Mobility Implementation and Operations**
Ensure the development of a Complete Multimodal Network to enhance general mobility, based on core principles of connectivity, accessibility, safety, and reliability.

Commented [JBP1]: Amended provision per Plan Board recommendation at 11/04 hearing.

Policy ME - 2.1.1. The City shall regularly collect and evaluate available safety data, such as through Signal4, to evaluate and plan for local transportation safety improvements. Palatka will utilize this data to collaborate with regional partners to inform street planning, design, maintenance, operations, and law enforcement, thereby enhancing roadway safety.

Policy ME - 2.1.2. The City shall maximize the traffic-carrying capacity and operational efficiency of a roadway through Transportation System Management (TSM) measures. A list of such measures includes, but is not limited to, encouraging off-peak use of transportation facilities, improving traffic signal timing and spacing, reducing the number of curb and median cuts, minimizing on-street parking, and improving pedestrian access.

~~**Policy ME - 2.1.3.** Continue to evaluate and implement pedestrian and transit design standards as they relate to incorporating transit, carpool, pedestrians, and bicycle amenities in different commercial, industrial, and office buildings on Main Street and any future activity generators.~~

~~**Policy ME - 2.1.4.**~~**Policy ME - 2.1.3.** Ensure accessibility and connectivity by providing ADA-compliant sidewalks, bicycle paths, trails, lighting, transit and rideshare facilities, and/or roads between new developments and existing neighborhoods.

~~**Policy ME - 2.1.5.**~~**Policy ME - 2.1.4.** The City shall use operational improvements, where possible, such as intersection design, traffic signals improvements and coordination, turn lanes, signage, pavement striping, and traffic calming measures when necessary to ensure smooth and safe traffic flow.

~~**Policy ME - 2.1.6.**~~**Policy ME - 2.1.5.** The City, in cooperation with the state and county governments, shall review existing standards addressing traffic flow within the Central Business District (CBD). Where necessary, the City shall adopt design criteria providing for parking, pedestrian traffic, bicycle use, and loading facilities and accesses that provide safety as well as convenience.

~~Policy ME - 2.1.7.~~Policy ME - 2.1.6. The City of Palatka shall reduce the amount of existing on-street parking permitted along major and minor arterials except in those areas in which on-street parking provides needed customer parking for the adjacent commercial properties or where on-street parking will have a traffic calming effect that will improve safety.

~~Policy ME - 2.1.8.~~Policy ME - 2.1.7. The City shall evaluate potential candidates for road diets, which involve redesigning existing roadways to improve safety and better balance space for drivers, pedestrians, bicyclists, and other users, for the following roadway segments:

A. St. Johns Ave. between Palm Ave. and SR 19
B. Palm Ave.
C. The six-lane stretch of SR 19
D. Husson Ave.

Obj. ME - 2.2. **Funding**

Explore all available sources for transportation funding to ensure implementation of an integrated, cost-effective transportation system.

Policy ME - 2.2.1. The City shall coordinate roadway improvements with Putnam County and the Florida Department of Transportation to ensure effective application of available revenue.

Policy ME - 2.2.2. The City shall pursue federal, state, and local funding sources that could supplement the Palatka budget for road construction and maintenance.

Policy ME - 2.2.3. The City shall evaluate the need for potential multimodal impact fees based on infrastructure needs. In determining developer responsibilities for project transportation impact mitigation, the City shall also consider project conditions benefits such as capture of internal trips through mixed-use development, and other relevant factors. Developers may provide actual improvements or pay into a transportation mitigation fund, with such payments limited to documented impacts.

Commented [JBP2]: Moved (and adapted/revised) from second half of adopted Policy B.1.1.7

Policy ME - 2.2.4. Explore opportunities for developers, companies, non-profits, and other private sector entities to participate in the implementation, operation, and maintenance of the transportation system.

Obj. ME - 2.3. **Transportation and Land Development Regulations**

Connect transportation, growth, and land use policies so that Palatka

develops in a planned and orderly manner, which is compatible with the framework established in the Future Land Use Element.

~~**Policy ME - 2.3.1.** The City shall create and implement standards for right-of-way widths through the application of context-sensitive measures within its Land Development Regulations as part of a Complete Streets Program.~~

~~**Policy ME - 2.3.2.**~~**Policy ME - 2.3.1.** Where some types of development may contain situations where roadway construction requirements for right-of-way vary, the City may elect to alter the right-of-way requirements on a case-by-case basis and as determined by the City Commission based upon the recommendation of the Public Works Director and City Manager.

~~**Policy ME - 2.3.3.**~~**Policy ME - 2.3.2.** The City shall ensure that the necessary transportation facilities, including motorized and non-motorized vehicle parking, are in place when a development permit is issued, or a development permit is issued subject to the condition that the necessary transportation facilities will be in place when the impacts of development occur. The City Commission, with advice from the Planning Board, shall consider the following criteria in evaluating development projects with transportation impacts of more than 100 daily trips, when such projects will directly result in the available capacity of adjacent and impacted roadways being reduced to less than 10%.

A. demonstrated need for turning lanes;

B. connection to City, county, and state road system through collector or arterial roadways;

C. need for vicinity improvements (within two miles) to sidewalks, bicycle lanes, and greenway trails to assist with filling in sidewalk and bicycle lane “gaps”; and

D. transit route opportunities, including provision of bus shelters.

~~**Policy ME - 2.3.4.**~~**Policy ME - 2.3.3.** ~~The City shall establish access management standards, coordinating planning, regulation, and design of access between roadways and land development in the land development regulations to ensure safety and appropriate, efficient access to the City's transportation network. The City shall minimize the connection of access points of driveways and roads to roadways by addressing subdivision regulations and driveway access management in the Land Development Regulations.~~

~~**Policy ME - 2.3.5.**~~ The City of Palatka should regularly review all transportation plans to emphasize the connection of residential areas to park and recreation areas, schools, and major shopping centers, with such connections including pedestrian ways and bikeways, and should require a transportation and circulation analysis as part of all development review processes. Connectivity between non-residential projects should be required of all new development and redevelopment, except when not feasible due to environmental factors, cost burdens, or objections of existing developed properties.~~The City of Palatka shall regularly review all transportation plans to emphasize the connection of residential areas to park and recreation areas, schools, and major shopping centers, with such connections including pedestrian ways and bikeways, and shall include transportation and circulation analysis as part of all development review processes. Connectivity between non-residential projects shall be required of all new development and redevelopment, except when not feasible due to environmental factors.~~

~~**Policy ME - 2.3.6.**~~**Policy ME - 2.3.4.** The City will require developers to comply with City road design standards and to pave all internal roadways for all new subdivisions and participate in access road improvements. The City shall include these standards under the street portion of the code to address those situations not covered by the subdivision portion of the code.

~~**Policy ME - 2.3.7.** The City shall adopt requirements for bicycle and pedestrian facilities as appropriate into its Land Development Regulations. Development plans for new developments and redevelopment of residential and non-residential sites shall show any existing and proposed bicycle and pedestrian access to adjacent properties and transit stops.~~

~~**Policy ME - 2.3.8.**~~**Policy ME - 2.3.5.** The City shall consider in its Land Development Regulations opportunities and incentives for the provision of appropriate facilities to support pedestrians, bicycles, micromobility, or other alternative mobility options and sharing services, such as lockers and bicycle parking, and transit, by new development or redevelopment.

Obj. ME - 2.4. **Palatka Lt. Kay Larking Airport**

Ensure the continued development and maintenance of Lt. Kay Larkin Airport as a vital component of transportation infrastructure for the regional network and emergency management services.

~~**Policy ME - 2.4.1.** A Master Plan for the Palatka Lt. Kay Larkin Airport, assessing aviation facility and infrastructure needs to optimize existing facilities, resources, and airport operations, will be maintained and updated at least every 5 years.~~

~~Policy ME - 2.4.2.~~Policy ME - 2.4.1. Kay Larkin Airport development shall be coordinated with the Continuing Florida Aviation System Planning Process (CFASPP) and in accordance with the Comprehensive Plan.

~~Policy ME - 2.4.3.~~Policy ME - 2.4.2. The City shall establish methods to provide long-range airspace planning that recognizes requirements for aviation use, urban development, communications, and industrial development.

~~Policy ME - 2.4.4.~~Policy ME - 2.4.3. The City shall enforce the Airport Education Restriction Zone and the Airport Residential Restriction Zone rules as outlined in the Future Land Use Element. The City shall continue to enforce Part 77, Title 14 of the Code of Federal Regulations entitled "Objects Affecting Navigable Airspace" and require advanced written approval from the Federal Aviation Administration (FAA) for any structure, temporary or permanent, within a one-mile radius of the airport.

~~Policy ME - 2.4.5.~~Policy ME - 2.4.4. The City shall monitor developments in Advanced Air Mobility (AAM) and coordinate with FDOT, the FAA, and regional partners to understand potential applications, siting considerations, and regulatory requirements. Coordination shall focus on information sharing, education, and readiness planning to ensure the City remains informed as state and federal guidance evolves.

~~Policy ME - 2.4.6.~~Policy ME - 2.4.5. As AAM facilities or services are proposed within the City, they shall be evaluated for consistency with applicable safety standards, infrastructure capacity, and compatibility with surrounding land uses and community character. Any City participation, investment, or facility development shall occur only through separate actions with identified funding sources and demonstrated public benefit.

Goal ME - 3. Ensure a cohesive transportation network among local, regional, state, and national infrastructure that will provide increased accessibility and mobility for Palatka's residents, visitors, and businesses.

Obj. ME - 3.1. **Resource Coordination with State and Regional Entities**
Support the connectivity of Palatka's transportation network with the region, state, and national networks through resource coordination.

Policy ME - 3.1.1. Although the City of Palatka does not constitute a metropolitan organization as defined under Chapter 339.175, F.S., and is located outside the jurisdictional limits of any Transportation Planning Organization (TPO),

intergovernmental coordination and resource planning shall be accomplished through the continued cooperation and communication with the Northeast Florida Regional Council (NEFRC) when and where appropriate.

Policy ME - 3.1.2. The City shall supplement the requirements of Chapter 427, F.S., by providing local participation on the designated official planning agency "coordinating board." The City shall continue to implement and support the transit system as prescribed by the City's existing and future goals.

Commented [JBP3]: CG: Transportation Disadvantaged Board.

Obj. ME - 3.2. **Support National and Regional Transit Options**

Encourage the connectivity of Palatka's transportation network with the regional, state, and national transit networks.

Policy ME - 3.2.1. The City shall continue to coordinate with existing providers of local and regional transit, including Greyhound and non-profits like the Ride Solution, to promote continued operations within Palatka. To further this support, Palatka shall consider in its capital improvements priorities for first- and last-mile connectivity, including improved pedestrian, bicycle, local transit, and micromobility infrastructure, which will improve accessibility to the Amtrak Train/Greyhound Bus Station and local bus stops as applicable.

Policy ME - 3.2.2. The City shall coordinate with Amtrak as needed to ensure that service to the City, such as those provided by the Floridian and Silver Meteor Lines, continues to be provided for the benefit of residents and businesses. To further this support, Palatka shall consider in its capital improvements priorities for first- and last-mile connectivity, including improved pedestrian, bicycle, local transit, and micromobility infrastructure, that will improve accessibility to the Amtrak Train/Greyhound Bus Station.

Obj. ME - 3.3. **Regional Trails and Greenways**

Ensure integration of regional trails and recreational networks to increase mobility and accessibility to Palatka.

Policy ME - 3.3.1. The City shall coordinate with Putnam County and the Florida Department of Transportation to complete and maintain regional trails that increase accessibility and mobility, including for recreational purposes, to Palatka.

3.3.1.1. The City shall work and coordinate with FDOT and the Office of Greenways and Trails to complete the Palatka-Lake Butler State Trail within the City limits, and to maintain the trail on an ongoing basis.

3.3.1.2. The City shall work and coordinate with Putnam County to enhance connectivity, parking, and education of various regional routes to residents and businesses, such as:

- Palatka to Keystone Heights
- Palatka to Brown's Landing Route
- Palatka to Bucknam Lock Loop
- Palatka to Dunns Creek Loop
- Palatka to Hastings Loop

3.3.1.3. The City shall work and coordinate with the Florida Department of Transportation, Office of Greenways and Trails, and Putnam County to promote and encourage connectivity for residents and businesses to the Palatka to St. Augustine State Trail.

Recreation & Open Space Element

Goals, Objectives, & Policies

Goal ROSE - 1. ~~Goal F.1~~ ~~Provide~~~~The City of Palatka shall ensure the provision of~~ **sufficient parks and recreational facilities to meet the needs of Palatka's~~its~~ residents and visitors.**

Obj. ROSE - 1.1. **Park Access**

~~Objective F.1.1. Upon plan adoption, the City shall implement the following policies to ensure~~The City shall ensure public access to all identified recreational facilities.~~:~~

Policy ROSE - 1.1.1. ~~Policy F.1.1.1~~ The City shall adhere to the park and recreation level of service (LOS) standards adopted in the Capital Improvements Element of this plan. ~~adopt the following Level of Service Standards:~~

~~Park Type~~	~~Facility Per Population~~
~~Regional Park~~	~~1 acre per 50~~
~~Community Park~~	~~1 acre per 500~~
~~Neighborhood Park~~	~~1 acre per 500~~
~~Equipped Play and Tot Lot~~	~~1 acre per 2,000~~

~~Type of Facility~~	~~Unit of Measure~~	~~Population Served~~
~~Baseball/Softball Fields~~	~~1 Field~~	~~5,000~~
~~Football/Soccer Fields~~	~~1 Field~~	~~6,000~~
~~Equipped Play Area~~	~~1 Play Area~~	~~10,000~~
~~Basketball Courts~~	~~1 Court~~	~~5,000~~
~~Boat Ramp (Lanes)~~	~~1 Lane~~	~~5,000~~
~~Tennis Courts~~	~~1 Court~~	~~2,000~~
~~Swimming Pools~~	~~1 Pool~~	~~25,000~~
~~Hiking (miles)~~	~~1 Mile~~	~~6,750~~
~~Picnic Area (Tables)~~	~~1 Table~~	~~6,000~~

Policy ROSE - 1.1.2. ~~Policy F.1.1.3~~ The City shall continue to ensure that City recreational facilities within the City limits shall be accessible to all people, including the handicapped, the elderly, and the transportation disadvantaged.

Policy ROSE - 1.1.3. The City shall continue to explore the feasibility of maintaining and expanding waterfront recreational activities following guidance from the Michael Redd Riverfront Master Plan.

Obj. ROSE - 1.2. **Delivery of Parks Service**

~~Objective F.1.2~~ The City shall coordinate public and private resources to ensure that Level of Service (LOS) ~~S~~standards ~~(LOSS)~~ do not fall

below acceptable levels, and that means of improving the delivery of service are reviewed annually. ~~through implementation of the following policies:~~

Policy ROSE - 1.2.1. ~~Policy F.1.2.1~~ The City shall include private recreational facilities open to the public (whether or not a fee is charged) in the Comprehensive Plan's Level of Service (LOS) calculations ~~of this plan~~.

Policy ROSE - 1.2.2. The City shall explore public-private partnerships and funding opportunities to develop, upgrade, or expand community facilities, including, but not limited to, community centers, public pools, and kayak launches.

~~The City shall continue to maintain and update its Land Development Regulations (LDRs) to ensure that development may not occur if it is determined that it would cause the park and recreation system to fall under the adopted LOS standards.~~

~~Policy F.1.4.1 The City shall continue to require the designation of 25 acres per 1,000 persons of open space in its subdivision and zoning regulations as a prerequisite of for development approval. This requirement may be satisfiedmet on-site, or may take through the form of a cash payment, or donationed of a parcel of land (acceptable to the City), located off- the development site but within the City limits.~~

Policy ROSE - 1.2.3. ~~Policy F.1.4.2~~ The City shall continue to implement the Parks and Recreation Facilities Impact Fee, and shall monitor its ~~effects and update it as necessary~~ to meet the adopted levels of service for recreational facilities/reserve open space.~~consider re-instituting the Parks and Recreation Facilities impact fee as a means of raising revenue to purchase land and construct recreational facilities/reserve open space to meet adopted levels of service.~~

Commented [LJ1]: Removed update as necessary

Policy ROSE - 1.2.4. ~~Policy F.1.2.2~~ The City shall coordinate its recreational facility planning ~~plans for recreational facilities~~ with Putnam County, nonprofit organizations, civic groups, and other private entities ~~and local private/civic groups~~ to maximize~~ensure that the greatest~~ the benefit ~~is derived from~~ of City recreational funding.

Policy ROSE - 1.2.5. The City shall use interlocal agreements with Putnam County and other local and state agencies to work together to meet the recreational needs of City residents.

Policy ROSE - 1.2.6. ~~Policy F.1.4.3~~ The City shall support~~assist~~ programs maintained by the Chamber of Commerce~~'s~~ and Downtown Palatka's non-profit organizations~~program~~ to promote tourism and provide~~the provision of~~ open space activities for ~~City~~ residents and visitors. The City shall request ~~to receive~~ an Annual Report from the Chamber of Commerce Tourist Development Council and the CRA on their~~its~~ activities and coordination with the City of Palatka ~~in order~~ to evaluate the success of these efforts~~this policy~~ and update this Policy as necessary.

Policy ROSE - 1.2.7. The City shall consider installing clear and consistent signage at all public park pavilions with information on rental procedures, contact details, and user responsibilities for maintenance and cleanup..

Obj. ROSE - 1.3. **Concurrency Management System**

~~Objective F.1.3 The City, through its Concurrency Management System, shall ensure that the adopted Recreation and Open Space Level of Service Standards (LOSS) are maintained and that defined recreational needs, for planning purposes, are entered into the City's Capital Improvement Plan five years in advance of actual need.~~ The City shall align its park and recreation goals with the existing Concurrency Management System to ensure that recreational needs are met for Palatka's current and future population.

Policy ROSE - 1.3.1. The City shall adhere to the park and recreation level of service (LOS) standards adopted in the Capital Improvements Element of this plan.

Policy ROSE - 1.3.2. ~~Policy F.1.3.1~~ The City shall ensure that there are sufficient recreational facilities to meet adopted Level of Service (LOS) ~~Ss~~tandards ~~(LOSS),~~ in accordance with its Concurrency Management System and the requirements of 163.3180, F.S.~~, and Rule 9J-5.0055, F.A.C~~.

~~Policy F.1.3.2 Upon Plan adoption, the City adopts recreational Levels of Service Standards (LOSS) as identified in Table F-4 of the Recreation and Open Space Element and an open space Level of Service Standard (LOSS) of 25 acres per persons.~~

~~Upon plan adoption, the City will improve its recreation and open space LOS standards by updating its LDRs and Concurrency Management System (CMS) to provide:~~

- ~~A formal open space management system that (1) establishes an inventory of open space lands, (2) enforces LOS standards for open~~

space, and (3) implements development standards that require new residential development to dedicate land to the City's open space inventory, or;

An informal open space system that does not utilize an open space inventory or strict LOS standards but does require specified new developments to set aside land to maintain adequate open space.

Policy ROSE - 1.3.3. Policy F.1.3.3 Upon plan adoption, the City shall improve any existing LOS deficiencies in parks or recreation facilities throughby budgeting for such improvements in its fFive-yYear Capital Improvement Plan (CIP).

Policy ROSE - 1.3.4. The City will meet the recreational needs of the adopted LOS standards by assessing public open space and vacant lands to identify future recreational development priorities. If capacity allows, this assessment will lead to a public open space and vacant lands inventory.

Policy F.1.3.4 Where of mutual benefit, the City shall enter into interlocal agreements with Putnam County to meet the recreational needs of City residents.Policy F.1.3.5 Open space/recreational lands shall be designated on the Future Land Use Map Series (Figure A-1). These lands shall be protected from adjacent incompatible land uses and development through the adoption and implementation of land development regulations that control the spatial distribution of land use on adjacent lands in accordance with that designated on the Future Land Use Map (Figure A-1) and control the density/intensity of land use in accordance with Policy A.1.9.3.

Objective F.1.4 The City shall annually review its activities pertaining to the provision of recreation and open space for its residents, and identify means of improving the delivery of service by five percent by the year 2010 through implementing the following policies:

Commented [JBP2]: Moved to Policy ROSE 1.2.7

Conservation Element

Goals, Objectives, & Policies

Goal CONE - 1. ~~Goal E.1~~ **Conserve and protect the natural resources of the City of Palatka and maintain an acceptable quality of life for its citizens.**

Obj. CONE - 1.1. **Environmentally Sensitive Lands**
Conserve Palatka's inventory of environmentally sensitive lands and protect them from the impacts of new development.

Policy CONE - 1.1.1. Environmentally sensitive lands in the City shall include areas adjacent to the St. Johns River and its tributaries, wetlands, sensitive aquifer recharge zones, and other lands that support vulnerable native vegetation or habitat for species of concern.

Policy CONE - 1.1.2. ~~Policy E.1.7.2~~ The City shall develop a conservation master plan for ~~connected greenway system of~~ public lands (and private lands under conservation easement) that identifies environmentally sensitive lands, supports the future conservation of threatened habitats and wildlife, ~~to~~ provides for stormwater and flood control, ~~and also~~and explores possible, low-impact ~~for~~ recreational uses like ~~(~~hiking and kayaking~~)~~.

Policy CONE - 1.1.3. ~~Policy E.1.2.8~~ The City shall require a~~A~~n average fifty (50)-foot vegetated upland buffer of native plant species, with a minimum width of twenty-five (25) feet ~~shall be required~~ for any waterfront development along the St. Johns River.

Policy CONE - 1.1.4. The City shall require a~~A~~ vegetated, upland buffer with a minimum width of fifteen (15) feet and an average width of twenty-five (25) feet ~~shall be required~~ in any new development abutting a wetland. These buffers may accommodate vegetated stormwater retention areas, and less than 10% of buffer space may be utilized for boathouses, boardwalks, docks, and non-pervious walkways.

Policy CONE - 1.1.5. ~~Policy E.1.3.5~~ The City shall enforce land use regulations which ensure that ~~the~~its wetlands ~~identified in Figure E-1~~ are protected through controlling development density in wetlands to no greater than one (1) unit per five (5) acres, and requiring that the total number of approved units be clustered on the least sensitive portion of the land parcel.

Policy CONE - 1.1.6. ~~Policy E.1.2.17~~ The City shall protect environmentally sensitive lands from incompatible uses or ~~N~~new development by ensuring that it:

A. ~~shall~~ Uses~~utilize~~ and/or preserves native vegetation, or;

B. U~~u~~ses drought-resistant plants for landscaping to the greatest practicable extent.

Native or ~~drought tolerant~~drought-tolerant plants include, but are not limited to, those in the Florida Native Plant Society's Native Plants for Landscaping in Florida, or comparable guidelines.

Obj. CONE - 1.2. Air Quality

~~Objective E.1.1The City of Palatka will take steps if needed to e~~Ensure that ~~the~~ air ~~quality in the City of Palatka shall be maintained~~quality is maintained without ~~no~~ further degradation, in line with air quality levels established by the Florida Department of Environmental Protection.

Policy CONE - 1.2.1. ~~Policy E.1.1.1~~ The City shall report any apparent industrial pollution problems to the ~~Jacksonville~~Florida Department of Environmental Protection (FDEP) ~~office~~.

Policy CONE - 1.2.2. ~~Policy E.1.1.2~~ The City shall require new ~~Developments of Regional Impact, future~~ power generation projects, ~~future~~ major transportation projects, and ~~future~~ industrial projects~~y shall be required~~ to evaluate their impacts on the air quality of Palatka~~the City~~ as a condition of receiving an approved development order from the City.

Policy CONE - 1.2.3. ~~Policy E.1.1.3~~ The City Commission will work with local industry to acquire whatever ~~S~~state and federal assistance may be available to reduce levels of air pollution ~~being~~ generated by ~~business~~ businesses already sited within the City.

Obj. CONE - 1.3. Surface Water Resources

~~Objective E.1.2 Upon Plan adoption, the City, through enforcing adopted objectives and policies, shall e~~Ensure that no degradation will occur in either the quality or quantity of the St. Johns River and other current projected water sources.

Policy CONE - 1.3.1. ~~Policy E.1.2.1~~ No new landfills shall be located within the City limits.

Policy CONE - 1.3.2. ~~Policy E.1.2.2~~ The City's designated Building Official or their designee shall not issue a building permit or other development order until the appropriate permitting agency~~Department of Health~~ has provided a permit for the sizing and siting of an on-site sewage disposal system. Septic tanks may be installed only in accordance with all applicable provisions of the Public

Facilities Element and the City's Land Development Regulations (LDRs)~~Policy D.1.4.1~~.

Policy CONE - 1.3.3. ~~Policy E.1.2.3~~ Any waterbody or wastewater treatment plant having wasteload allocations shall meet or exceed established water quality standards enforced~~through enforcement~~ by FDEP, the City, and the county.

Policy CONE - 1.3.4. ~~Policy E.1.2.4~~ Wastewater effluent shall not adversely impact the surface water quality of area lakes or rivers.

Policy CONE - 1.3.5. ~~Policy E.1.2.5~~ The City shall prohibit the dumping of raw sewage from live~~-~~aboard vessels. ~~and~~

Policy CONE - 1.3.6. ~~t~~The City shall require that sewage pumpout facilities at future designated marinas ~~to~~ meet or exceed established water quality standards enforced~~through enforcement~~ by FDEP, the City, and the county.

Policy CONE - 1.3.7. ~~Policy E.1.2.6~~ Secondary containment around all underground storage tanks and attached piping located within waterfront marinas shall meet or exceed established water quality standards enforced~~through enforcement~~ by FDEP, the City, and the county.

Policy CONE - 1.3.8. ~~Policy E.1.2.7~~ New waterfront development shall be designed so that stormwater runoff and erosion do not degrade the ambient water quality of adjacent waters.

Obj. CONE - 1.4. Groundwater Resources

Conserve and protect the quality and quantity of current projected groundwater sources.

Policy CONE - 1.4.1. ~~Policy E.1.2.10~~ The City will cooperate with the St. Johns River Water Management District (SJRWMD) to promote public education and awareness of the benefits of conserving water.

Policy CONE - 1.4.2. ~~Policy E.1.2.12 Unless proven to be economically, environmentally, or technologically unfeasible, all new subdivisions and nonresidential development shall include reuse / reclaimed water lines.~~ In pursuit of the City's long-standing policy to require reuse / reclaimed water lines to be installed when economically or environmentally feasible, the City shall make efforts to expand its reuse and reclaimed water capacity by constructing new facilities and extending service areas. ~~**Note:** *it has been, and continues to be, the policy of the City of Palatka to require reuse / reclaimed water lines to be installed when feasible.*)~~

Policy CONE - 1.4.3. ~~Policy E.1.2.18~~ The City shall coordinate with the St. Johns River Water Management District (SJRWMD) to ensure that groundwater supplies for public wellfields ~~be~~ are maintained and protected from competing, man-made, non-potable uses, in accordance with Florida Administrative Code. ~~the requirements of Rule 40C-2.381, F.A.C., as it relates to the illegal use of water or leaking wellheads or valves that legally can be observed through the City's police authority. Infractions of Rule 40C-2.381 shall be reported to the SJRWMD for action.~~

Policy CONE - 1.4.4. ~~Policy E.1.2.19~~ The City shall ~~R~~require all new water-to-air heat pumps to have return wells.

Policy CONE - 1.4.5. ~~Policy E.1.2.20~~ The City will enforce ~~S~~state regulations for the area around ~~the City~~ well ~~field~~s that constitutes ~~the~~ its ~~well field's~~ cone of influence and provide ~~setback~~ setbacks of potentially polluting land uses around the site. Non-polluting land uses shall include Recreation and Conservation land uses, low and medium-density residential land use, and commercial land uses that do not, in their operations, produce, store, use, or sell toxic materials as defined in SARA Title III (Consolidated List of Chemicals).

Policy CONE - 1.4.6. The City shall enforce a 500-foot radial setback buffer consistent with the definition of a "Wellhead Protection Area" as defined in Rule ~~65~~62-521.200, F.A.C., for wellhead protection. ~~Non-polluting land uses shall include Recreation and Conservation land uses, low and medium density residential land use and commercial land uses that do not, in their operations, produce, store, use nor sell toxic materials as defined in SARA Title III (Consolidated List of Chemicals).~~ Any non-conforming land use located within the ~~five hundred (~~500~~)~~ ~~-~~ foot radial setback of a well serving the public will not be permitted to expand or be improved and will be phased out upon change of ownership.

Policy CONE - 1.4.7. ~~Policy E.1.2.14 By June 1, 2018, the City shall amend its~~ The City shall continue to enforce, maintain, and update as necessary the ~~land development regulations by adopting a~~ landscape irrigation and ~~X~~xeriscape ordinance. ~~based on "Standards for Landscape Irrigation in Florida."~~

Policy CONE - 1.4.8. ~~Policy E.1.2.16~~ The City will periodically conduct a water conservation public awareness campaign ~~for the purpose of communicating~~ to communicate to residents clear, concise, and consistent messages on water conservation.

Obj. CONE - 1.5. **River Level Rise**

~~Objective E.1.6 The City shall~~ Coordinate with relevant entities to

determine~~develop more specific findings regarding~~ the probable extent ~~and results~~ of sea/river level rise and plan for the mitigation of its impacts.

Policy CONE - 1.5.1. ~~Policy E.1.6.1~~ The City shall coordinate with the St. Johns River Water Management District (SJRWMD) to ~~i~~identify areas of the City that are vulnerable to river level rise, utilizing elevation, soil, hydrographic, and other relevant data.

Policy CONE - 1.5.2. ~~Policy E.1.6.2~~ The City shall explore the possibility of ~~i~~identifying "vulnerability zones" in which relocation, accommodation, or protection shall be required in the event of sea/river level rise.

Policy CONE - 1.5.3. The City shall coordinate with the SJRWMD to ~~Policy E.1.6.3~~ d~~D~~evelop a timeframe that projects~~for~~ river level rise through the planning horizon.

Policy CONE - 1.5.4. ~~Policy E.1.7.1~~ The City shall determine the feasibility of utilizing~~e~~ public funds and pursuing~~e~~ grants to acquire privately-owned lands within recognized vulnerability zones.

Policy CONE - 1.5.5. ~~Policy E.1.7.3~~ The City shall develop a vegetative planting strategy for riverfront lands to improve flood control and water quality, noting~~with an eye toward~~ future salinity changes that would impact freshwater marsh vegetation.

Policy CONE - 1.5.6. ~~Policy E.1.7.4~~ The City shall develop an inventory and plan for the potential relocation of ~~vulnerable~~ public buildings and infrastructure vulnerable to sea/river level rise.

Policy CONE - 1.5.7. ~~Policy E.1.7.5~~ The City shall investigate the efficacy of~~plan for~~ shoreline stabilization measures and flood control, with a preference on "soft" stabilization through vegetated wetland creation and expansion, and the use of "hard" stabilization armoring structures, utilized only if ~~absolutely~~ necessary or in support of~~conjunction with~~ soft stabilization.

Policy CONE - 1.5.8. ~~Policy E.1.7.6~~ The City shall develop incentives and provisions~~regulations~~ in its LDRs that cluster future riverfront and floodplain development while improving and expanding vegetated wetlands along the riverfront.

Policy CONE - 1.5.9. ~~Policy E.1.7.8~~ The City shall revise its Floodplain Management Ordinance~~Flood Code~~ to ensure that development within present and future flood zones will be elevated appropriately to a height of at least two feet above the 2025~~2017~~ base flood elevation and will not diminish flood zone

capacity. This height shall be adjusted as base flood elevation data~~information~~ is updated~~becomes more current~~.

Policy CONE - 1.5.10. ~~Policy E.1.7.7~~ The City shall require that notice be provided to purchasers of property within the vulnerability zones to inform them of vulnerability elements and Flood Code requirements.

Policy CONE - 1.5.11. The City shall investigate initiatives to implement in the LDRs and municipal building code that address climate change and ensure that new development meets building resiliency standards.

Policy CONE - 1.5.12. ~~Policy E.1.7.9~~ The City shall explore development alternatives such as floating structures and stilt structures connected by boardwalks.

~~***Objective E.1.7 The City shall plan for mitigation of sea/river level rise.***~~

Obj. CONE - 1.6. Mining and Minerals

~~Objective E.1.3Upon Plan adoption, the City shall implement the following policies to e~~Ensure that remaining minerals, soils, native vegetative communities, and other resources are not reduced due to inefficiently regulated land use practices.

Policy CONE - 1.6.1. ~~Policy E.1.3.3~~ The City shall enforce the Future Land Use Element and Future Land Use Map ~~density, and~~density, intensity, and use provisions to ensure that existing natural reservations ~~identified in the Future Land Use and the Recreation and Open Space Elements~~ are sufficiently protected from development intrusion.

Policy CONE - 1.6.2. ~~Policy E.1.3.1~~ Developers shall be required to use the Florida Stormwater, Erosion, and Sedimentation Control Inspector's Manual published by the FDEP ~~Florida Department of Environmental Protection,~~ Nonpoint Source Management Program~~,~~ as the guiding Best Management Practices (BMPs) erosion control document~~, and shall~~. Developers shall ~~be required to~~ adhere to the requirements therein both during and after construction.

~~Policy E.1.3.2 The Building and Zoning Department shall continue to enforce the City tree and landscape ordinance. This ordinance specifies:~~

~~A. The permitting requirements for clearing a parcel prior to development;~~

~~B. The number of trees to be preserved or replaced in a development site; and~~

~~C. The requirements for xeriscape planting.~~

~~An occupancy permit Certificate of Occupancy shall not be issued by the Building Official unless the standards required by the ordinance are adhered to.~~

Commented [JBP1]: First half redundant with Policy CONE 1.7.2; second half is implemented through the new Policy CONE 1.7.3

Obj. CONE - 1.7. Wildlife and Habitats

~~Objective E.1.4Upon Plan adoption, the City shall~~ Protect and preserve ~~implement the following policies to achieve a goal of no more than two (2) percent loss of~~ wildlife ~~habitat~~ and marine habitats within city limits from incompatible land uses through the planning horizon.~~the City for both the five year planning and long term planning horizons.~~

Policy CONE - 1.7.1. To maintain its status as a Tree City, the City shall determine the feasibility of implementing an urban forestry program that supports, maintains, and plants local trees and vegetation in designated areas.

Policy CONE - 1.7.2. ~~Policy E.1.4.1~~ The City shall continue to enforce its tree and landscape ordinance to control potential destruction of wildlife habitat within the ~~C~~city limits that ~~has~~have been identified by the Florida Fish and Wildlife Conservation Commission (FFWCC) as a known habitat of listed endangered or threatened wildlife or plant species of special concern.

Policy CONE - 1.7.3. In support of the tree and landscape ordinance, the City's designated Building Official or their designee shall not issue a Certificate of Occupancy unless the standards required by the ordinance are adhered to by new development.

Policy CONE - 1.7.4. The City shall develop new regulatory incentives within its LDRs to protect native vegetation and natural resources and promote sustainable development practices. These incentives shall encourage:

A. Clustered development that minimizes the footprint of development on riverfront, conservation, and other environmentally sensitive lands;

B. Long-term conservation and restoration of environmentally sensitive lands;

C. Protection of water resources through the implementation of Low-Impact Development (LID) strategies, and;

D. Enhancement and expansion of native vegetation to support habitat connectivity, water quality, and ecological resilience.

Policy CONE - 1.7.5. ~~Policy E.1.3.4~~ The City shall coordinate with the county to ensure that the St. Johns River and unique vegetative communities that are shared between the two jurisdictions are protected from degradation or intrusion by development.

Policy CONE - 1.7.6. The City shall coordinate with the St. Johns River Water Management District (SJRWMD), FFWCC, and other relevant entities to identify endangered species within the City, map the locations of these species, and direct development away from these sensitive areas.

Policy CONE - 1.7.7. The City will cooperate with the SJRWMD to, as necessary, help protect and preserve vulnerable marine life in the St. Johns River and other identified major surface waters.

Obj. CONE - 1.8. Hazardous Waste Mitigation

~~Objective E.1.5~~ The City shall manage the disposal of hazardous waste to prevent adverse effects on natural resources~~implement the following policies to manage hazardous waste so as to protect natural resources~~.

Policy CONE - 1.8.1. ~~Policy E.1.5.1~~ The City shall continue to provide in-kind support to Keep Putnam Beautiful so~~in order~~ that ~~City residents, businesses and facilities will be informed through~~ public education on~~f~~ hazardous waste disposal locations and proper methods of disposal will be readily available for residents, businesses, and facilities.

Policy CONE - 1.8.2. ~~Policy E.1.5.2~~ The City shall continue to cooperate with the FDEP to enforce the proper disposal of hazardous waste, including used automobile and truck tires and batteries.

Policy CONE - 1.8.3. ~~Policy E.1.5.3~~ The City shall continue to require that City Fire Department personnel have the proper training to respond to~~in regard to~~ hazardous materials spills and evacuation procedures in the event that hazardous materials are released ~~due to train or truck accidents or other causes~~.

Policy CONE - 1.8.4. ~~Policy E.1.5.4~~ Information currently obtainable from the EPA, FDEP, and Putnam County regarding hazardous materials~~,~~ and evacuation procedures shall be made available for distribution to City residents.~~,~~ These materials~~and~~ shall be available at the City Hall and fire stations.

Public Facilities Element

Goals, Objectives, & Policies

Goal PFE - 1. Ensure the City's public facilities operate as an integrated and efficient network that delivers reliable service, meets adopted level of service (LOS) standards, and supports well-planned, coordinated growth and development.

~~Goal D.1 The City of Palatka shall ensure the provision of potable water, sanitary sewer, drainage, solid waste facilities and services and maintain aquifer recharge to meet existing and projected demands identified in this Plan.~~

~~Goal D.2 The City shall ensure that natural resources are protected from potential adverse impacts associated with sewer facilities, stormwater drainage, and solid waste disposal.~~

Obj. PFE - 1.1. Public Facility Planning & Maintenance

Plan, fund, and manage the construction, operation, and maintenance of public facilities to provide capacity where needed, support planned growth, and maintain system performance.

~~Objective D.1.1 Upon Plan adoption, the City of Palatka shall enforce adopted Concurrency Management System procedures to ensure that at the time a building permit or other development order is issued, infrastructure facility capacity is available to meet the demand of development without lowering adopted Levels of Service Standards (LOSS), or provide the opportunity for such development to provide the needed capacity.~~

Policy PFE - 1.1.1. ~~Policy D.1.1.1 The following level of service~~ The City's public facilities LOS standards, as adopted in the Capital Improvement Element (CIE), shall serve as ~~be~~ the basis for ~~determining the~~evaluating ~~availability of facility~~ facility demands~~capacity against the demand~~ generated by new development.~~:~~

~~Facilities~~	~~Level of Service Standards~~
~~A. Potable Water~~	
~~1. Central Water System~~	
~~a. Main Design Flow~~	~~Residential - 130 gallons per capita per day (GCD)~~ ~~Commercial/Industrial - 110 gallons per acre per day (GAD)~~
~~b. Storage Capacity~~	~~2,000,000 gallons (ground and elevated)~~

Commented [JBP1]: Addressed in Goal 1 above.

Commented [JBP2]: Addressed in Goal 1 above.

Commented [JBP3]: Addressed below.

Commented [JBP4]: LOSS for each system will be consolidated in the Capital Improvements Element to avoid issues that arise when the same standard is located in two places (or in this case, two separate elements).

c. Pressure Level	67 to 72 lbs/square inch at plant
2. Private Well	
a. Must be located more than 250 feet from a central water plant distribution line. b. Must be permitted by the Florida Department of Environmental Protection. c. Must meet the standards of Rule 40C-3.512 and Rule 62-532.500, F.A.C., for a private well; Rule 40C-3.512through (g) and Rule 62-550.300 F.A.C. for a well serving the public.	
B. Sanitary Sewer	
1. Central Sanitary Sewer System	
a. Average design flow	Residential - 125 gallons per capita per day (GCD) Commercial/Institutional/Industrial - 110 gallons per acre per day (CAD)
b. Peak design flow	249 gallons per capita per day
c. Water quality	Discharge water quality of wastewater treatment plants shall meet the minimum requirements of the St. Johns River Water Management District and Florida law.
2. Septic Tank System Standards	
a. No on-site sewage disposal system shall be installed until an "On-site Sewage Disposal System Construction Permit" (DH Form 4016) has been obtained from the Florida Department of Environmental Protection. Septic tank sanitary sewage systems shall not be constructed until an application form DH 4016 is submitted and a construction permit is issued. b. The sizing and location of septic tank sanitary sewer disposal systems shall be in accordance with the minimum requirements of the Florida Department of Environmental Protection and with Chapter 62-6.005 and 62-6.008, F.A.C., and s.381.0065, F.S. c. Site evaluation for the location of septic tanks shall meet the site evaluation criteria established by the Florida Department of Environmental Protection and specified in Chapter 62-6.006, F.A.C.	
C. Solid Waste	
Per Capita Per Day	6.4 lbs/person/day
D. Drainage Facilities	

~~Interim Standards~~	~~See Policy PFE – 4.2.2~~
~~Water Quality~~	~~Criteria for surface water quality shall meet the minimum standards of the St. Johns River Water Management District and Florida Department of Environmental Protection, and of 62-302.200, F.A.C.~~
~~Wetland Stormwater Discharge~~	~~Permits for wetland stormwater discharge shall follow the minimum requirements of the St. Johns River Water Management District, and of 62-25.042, F.A.C.~~
~~Stormwater Discharge Facilities~~	~~Permits for the construction of new stormwater discharge facilities shall follow the minimum requirements of the St. Johns River Water Management District, and shall follow 62-330.301, F.A.C.~~
~~Closed Conduits~~	~~10-year frequency, 24-hour duration; Intensity-Duration-Frequency (IDF) Curve, Zone 5, most recent FDOT Drainage Manual.~~
~~Open Channels~~	~~10-year frequency, Roadside, Median, and Interceptor Ditches or Swales~~ ~~25-year frequency, outfalls~~ ~~25-year frequency, canals~~ ~~2-year, Temporary Roadside and Median Ditches or Swales~~ ~~5-year, Temporary Outfalls and Canals~~ ~~Most Recent FDOT Drainage Manual~~
~~Retention/Detention~~	~~Shall meet minimum requirements of the St. Johns River Water Management District (retain the first inch of stormwater for drainage basins over 100 acres; the first one-half inch of stormwater for drainage basins under 100 acres).~~

Policy PFE - 1.1.2. Maintain adopted public facility LOS standards for the entire service area by designing and constructing replacements, expansions, or capacity improvements in locations that best serve both new and existing developments.

Policy PFE - 1.1.3. Site and distribute new or expanded public facilities in locations that support the City's planned growth pattern and are consistent with the Future Land Use Map.

~~Policy D.1.1.2 All improvements for replacement, expansion, or increase in capacity of facilities shall be compatible with the adopted level of service standards for the facilities and that distribution of these facilities/services is consistent with the Future Land Use Map.~~

Commented [JBP5]: Incorporated into policy above.

Policy PFE - 1.1.4. The City shall continue to loop potable water distribution lines to improve system reliability, maintain pressure, enhance water quality, and support fire protection.

~~Policy D.1.5.4 The City shall continue its ongoing project of "looping" all lines in the potable water system.~~

Commented [JBP6]: Incorporated into policy above.

Policy PFE - 1.1.5. ~~Policy D.1.2.6.~~ The City shall annually review and rank the need for new or expanded public infrastructure and, based on this review, consider amendments to the CIE to refine the Capital Improvements Schedule (CIS) or to adjust adopted LOS standards. This review shall be conducted in accordance with the following criteria~~The City shall review and rank the need for new and additional public infrastructure as detailed in the Comprehensive Plan with the advice of the City department heads and public advisory groups annually in accordance with the requirements of set forth in Policy D.1.3.1 and the following criteria~~:

A. ~~elimination~~Elimination of public hazards;

B. ~~elimination~~ Correction of existing capacity deficits;

C. ~~locational~~Locational needs based on projected growth and redevelopment patterns;

D. ~~accommodation~~Accommodation of new development and redevelopment; and

E. ~~financial~~ Financial feasibility.

~~Based on the results of this review, the City shall annually update the Capital Improvements Elements (CIE) of the Comprehensive Plan and LOS standards, if necessary.~~

~~Objective D.1.2 Capital projects needed to ensure support facility and development concurrency will be evaluated annually and when financially feasible become part of the five year schedule of capital expenditures in the Capital Improvement Program. This update of the CIP will be an annual amendment to the City's adopted Comprehensive Plan. In order to preserve adopted Level of Service Standards (LOSS), the City of Palatka, upon Plan adoption, shall continue to coordinate the extension of, or increase of, facilities to meet future needs, through implementing the following policies.~~

Commented [JBP7]: Language that is better suited for the CIE.

~~Policy D.1.2.2 Upon reaching 90 percent of system capacity, the City Commission shall review the City's current debt service (for consideration of issuing bonds), federal/State grant potential and other sources of funding to determine future policies relating to system expansion.~~

~~Policy D.1.2.3 The Concurrency Management System shall be implemented and shall, at a minimum, include a Capital Improvement Program that is financially feasible and include both necessary facilities to maintain adopted Level of Service standards to serve new development and the necessary facilities required to eliminate existing deficiencies which are a priority to be eliminated during the five year CIP planning period.~~

~~Objective D.1.3 To correct deficiencies as well as to coordinate the extension of facilities to meet future needs, the City shall maintain a five-year schedule of capital improvement needs for public facilities. This five-year plan will be updated annually in conformance with a coordinated review and update process for the Capital Improvement Element of this plan.~~

~~Policy D.1.3.1 The City Commission shall coordinate, evaluate, and rank capital improvement projects proposed for inclusion in the five-year schedule of capital improvement needs, utilizing the following priority level guidelines.Level One - Whether the project is needed to protect public health and safety, and to provide the City's legal commitment to provide services.~~

~~Level Two - Whether the project provides service to developed service areas shown for such facilities in the Future Land Use element of this plan.~~

~~Level Three - Whether the project represents a logical extension of facilities and services within a designated service area as shown on the City's Future Land Use Map.~~

~~Based on the results of this review, the City shall annually update the Capital Improvements Elements (CIE) of the Comprehensive Plan and LOS standards, if necessary, in accordance with Policy D.1.2.4.Policy D.1.3.2 Projects shall be completed in accordance with the schedule provided in the Capital Improvements Element of this plan.~~

Commented [JBP8]: Language that is better suited for the CIE.

Commented [JBP9]: Language that is better suited for the CIE.

Commented [JBP10]: Language that is better suited for the CIE.

Commented [JBP11]: Language that is better suited for the CIE.

Obj. PFE - 1.2. **Impacts from New Development on Public Facilities**

Ensure that impacts from new development do not cause the City's public facility systems to fall below their adopted LOS standard.

Policy PFE - 1.2.1. ~~Policy D.1.3.4~~ Consistent with public health and safety, required potable water, sanitary sewer, ~~solid waste,~~ drainage, and solid waste facilities ~~adequate water supplies, and potable water facilities~~ shall be in place and available to serve new development no later than the issuance ~~by the local government~~ of a Certificate of Occupancy or its functional equivalent.

~~Policy D.1.1.3 Potable water facilities, including all structures designed to collect, treat, or distribute potable water, including wells, treatment plants, reservoirs, and distribution mains, are to be authorized concurrent with development approval.~~

Commented [JBP12]: Incorporated above and made to apply to all public facility systems.

Policy PFE - 1.2.2. ~~Policy D.1.2.4~~ When the City's designated Building Official, or their designee, issues a building permit, or when the City approves a development order, an enforceable agreement shall be required to ensure that all necessary public facilities and services to support the development will be in place and available prior to the issuance of a Certificate of Occupancy, or its functional equivalent~~When the City a development order or permit, it shall require an enforceable agreement ensuring that all necessary public facilities to serve the project are in place before issuance of a certificate of occupancy or its functional equivalentAt the time of development order or development permit, there is an enforceable development agreement in place that ensures, prior to issuance of a Certificate of Occupancy or its functional equivalent, the necessary facilities and services for potable water and sanitary sewer will be available~~.

Policy PFE - 1.2.3. The City shall not approve development that would cause a public facility to operate below its adopted LOS standard unless proportionate mitigation is provided through an enforceable development agreement.

~~Policy D.1.2.5 The City shall prohibit or allow for the proportionate mitigation of impacts of any development that adversely affects the LOS standards established for the potable water and sanitary sewer system, solid waste disposal, or drainage. The City shall evaluate and update, if necessary, LOS standards in cooperation with the St. Johns River Water Management District during the annual update process for the Capital Improvement Element (CIE).~~

Commented [JBP13]: Incorporated above.

Obj. PFE - 1.3. Potable Water System

Provide for a safe and efficient potable water supply system capable of meeting the needs of Palatka's existing and projected population.

Policy PFE - 1.3.1. New development located within the City's potable water service area, and within 250 feet of an existing potable water main, shall connect to the central potable water system as a condition of development approval.

Policy PFE - 1.3.2. ~~Policy D.1.3.5~~ Prior to approval of a building permit or its functional equivalent, the City shall consult with the municipal water supplier to ~~determine whether~~ confirm that adequate water supplies ~~to serve the new development~~ will be available to serve the new development no later than the anticipated date of issuance of a ~~Certificate of Occupancy~~certificate of occupancy or its functional equivalent ~~by the City~~.

Policy PFE - 1.3.3. ~~Policy D.1.5.2~~ The City shall ensure that an adequate water supply is available through coordinating land use decisions with the St. Johns River Water Management District (SJRWMD) and their water supply plan. Prior to the approval of a development order, the City shall ensure that the municipal water supplier's Consumptive Use Permit (CUP) ~~issued by the St. Johns River Water Management District~~ has available capacity to serve the new development.

Policy PFE - 1.3.4. ~~Policy D.1.4.2~~ No new private well shall be allowed within 250 feet of an existing potable water distribution line. In cases where there are existing private wells, the City's designated Building Official or their designee shall notify the applicant that the facility will be required to convert to the City water system within twelve months of a distribution line reaching within 250 feet of the subject property line.

Policy PFE - 1.3.5. ~~Policy D.1.5.6~~ Public water wellfields shall be protected from adverse impacts of development by requiring a 500-foot radial setback buffer consistent with the definition of a "Wellhead Protection Area" as defined in Rule 62-521.200, F.A.C. Any non-conforming land use located within 500 feet of a well serving the public will not be permitted to expand or be improved and will be phased out upon change of ownership.

Policy PFE - 1.3.6. Potable water service outside the City limits shall be provided only in conjunction with an annexation agreement, unless the City Commission determines that such service will improve system efficiency, supports operations, protects the environment, promote economic development, and not encourage urban sprawl.

~~Policy D.1.2.1 The City of Palatka shall establish a coordinating relationship with the Putnam County Board of County Commissioners to discuss future development plans adjacent to City borders and to discuss the City supporting development beyond their border with water/sewer service. Areas served by Palatka water and sewer will be annexed into the City; however, the distribution of potable water for areas outside of City limits is conditioned upon annexation only when those properties become contiguous. Annexation of contiguous property receiving water or sewer service shall not be required if the City Commission determines that provision of service to a property, in substantive terms, improves the efficiency of the collection system, supports the system through additional service and user fees, achieves environmental protection, and promotes economic development; and does not promote urban sprawl.~~

Commented [JBP14]: Incorporated into policy above.

Policy PFE - 1.3.7. ~~Objective D.1.5 In order to fully utilize and efficiently protect and conserve potable water resources, the City shall continue~~ The City shall continue to

reduce per capita water consumption through implementing the following sub-policies~~specific measures in the policies listed below~~:

1.3.7.1. The City shall ensure that all wells no longer in use within the City limits are capped in accordance with the Land Development Regulations (LDRs) to prevent water loss from the Floridan Aquifer and contamination of the Surficial Aquifers.~~Policy D.1.5.5 Land Development Regulations shall require that wells no longer in use within the City limits be capped to prevent water loss from the Floridan Aquifer or contamination of the Surficial Aquifers. This requirement will be enforced by the Building Official.~~

1.3.7.2. ~~Policy D.1.5.3~~ The City's designated Building Official or their designee shall ensure that all new construction and substantial renovations comply with the plumbing fixture standards established in the Florida Building Code (FBC), including maximum allowable flow rates and water consumption levels.~~The City Building Official, in issuing a building permit or other development order, shall require that construction meet the Building Construction Standards of Chapter 553, F.S., which states that no new building shall be constructed which employs a tank-type water closet having a tank capacity in excess of 3.5 gallons of water, or employs a shower head or faucet that allows a flow of more than an average of three gallons of water per minute at 60 pounds of pressure per square inch. Compliance with this requirement shall be reviewed at final inspection. A Certificate of Occupancy shall not be issued if this requirement is not satisfied.~~

1.3.7.3. ~~Policy D.1.5.1~~ The City shall conduct a public information program in conjunction with the SJRWMD ~~in~~ to alert~~ing~~ water customers of wasteful water usage practices and promote~~ing~~ responsible and practical use of the water system~~ with the goal of maintaining a potable water level of service requirement of 130 GCD~~.

1.3.7.4. The City shall ensure that ~~W~~water conservation information ~~shall be~~is attached to every permit application and will be issued with all plumbing permits. ~~The City will cooperate with the SJRWMD to promote public education and awareness of the benefits of conserving water.~~

1.3.7.5. The City shall cooperate with SJRWMD during declared water shortage emergencies by conserving water resources and assisting with enforcement of water shortage emergency declaration, orders, and plans (Rule 40C-21, F.A.C., SJRWMD water shortage plan).

1.3.7.6. The City shall continue to implement its Water Conservation Plan that is associated with its CUP.

Policy PFE - 1.3.8. The City shall maintain a Water Supply Facilities Work Plan, in accordance with Florida Statutes, to ensure a safe, adequate, and sustainable water supply. The Work Plan shall be an integral part of the Comprehensive Plan and shall be implemented primarily through the following sub-policies.

1.3.8.1. The City's Water Supply Facilities Work Plan (2025-2035) is incorporated into the Comprehensive Plan as Appendix A of the Public Facilities Element.

1.3.8.2. The City shall maintain a water supply facilities work plan (WSFWP) that is coordinated with SJRWMD's North Florida Regional Water Supply Plan (NFRWSP). The WSFWP and related comprehensive plan policies will be updated, at a minimum, every five (5) years within 18 months of an update of the NFRWSP.

1.3.8.3. The WSFWP shall identify the traditional and alternative water supply projects and programs, along with the water conservation and reuse practices necessary to meet existing and future water demands.

1.3.8.4. The WSFWP shall address those project options identified in the NFRWSP and selected by the City for implementation (if any), along with any respective implementation schedules.

1.3.8.5. The City will participate in the development of updates to the NFRWSP and other water supply development-related initiatives facilitated by the SJRWMD that affect the City.

Obj. PFE - 1.4. Sanitary Sewer System

Provide for a safe and efficient sanitary sewer system capable of meeting the needs of Palatka's existing and projected population.

~~*Objective D.1.6 Upon Plan adoption, the City shall continue to take measures that will ensure that the City's sanitary wastewater system functions adequately (provides sufficient quantity of service) and correctly (does not pollute the environment) through implementing the following policies:*~~

Commented [JBP15]: Incorporated into new objective.

Policy PFE - 1.4.1. New development shall connect to the City's central sanitary sewer system when the following conditions apply:

A. **Residential subdivisions** –New residential subdivisions located within 1,320 feet of an existing sewer line, or a sewer line scheduled to be in place or under actual construction within three years of final development approval, provided that the site is accessible to the line via public right-of-way.

B. **Single-Family—**New single-family homes not in a subdivision and located within 250 feet of -an existing or planned sewer line, or a sewer line that will be in place or under actual construction within three years of final development approval, provided the site is accessible to the sewer line via public right-of-way.

C. **Large Industrial/Commercial—**New industrial and commercial developments with a gross leasable floor area of greater than 5,000 square feet and located within 1,320 feet of an existing or planned sewer line, or a sewer line that will be in place or under actual construction within three years of final development approval, provided that the site is accessible to the sewer line by public right-of-way.

D. **Small Commercial—**New commercial developments not in a subdivision, with a gross leasable floor area of 5,000 square feet or less and located within 250 feet of an existing or planned sewer line, or a sewer line that will be in place or under actual construction within three years of final development approval, provided that the site is accessible to the sewer line by public right-of-way.

~~Policy D.1.4.1 (a) New residential subdivisions, new industrial development, and new commercial development with a gross leased floor area of greater than 5,000 square feet connect to the City's sanitary sewer system when they are within 1,320 feet of either (1) an existing sewer line, or (2) a sewer line that will be in place or under actual construction within three (3) years of final development approval, providing that the site is accessible to the sewer line by public right-of-way; or~~

~~(b) New single-family homes and commercial development that are not located within a subdivision subject to criteria above shall be required to connect to the City's sanitary sewer system when they are within 250 feet of either (1) an existing sewer line, or (2) a sewer line that will be in place or under actual construction within three years of final development approval, providing that the site is accessible to the sewer line by public right-of-way.~~

~~Objective D.2.1 Upon plan adoption, the City shall protect surface water bodies from potential sanitary waste disposal/treatment impacts by enforcing specific measures listed in the policies stated below.~~

Commented [JBP16]: Objective not needed with new element structure. Addressed in policies below.

Policy PFE - 1.4.2. ~~Policy D.2.1.2 The City shall enforce current regulations that stipulate that no~~No septic tank shall be installed within 250 feet of an existing sewer line.

Policy PFE - 1.4.3. The City shall maintain and enforce LDRs requiring remaining septic tanks to be phased out of service according to the schedule in the five-year CIS for sewer line extensions.

Policy PFE - 1.4.4. The City and its designated Building Official or their designee shall require new septic tank installations to be sited appropriately based on soil conditions. It shall not approve a building permit without an onsite sewage treatment and disposal system (OSTDS) permit from the relevant permitting agency.

Policy PFE - 1.4.5. Existing single-family homes shall not be required to connect to the sanitary sewer system if the Public Works Director or their designee determines that topography makes a gravity connection infeasible.

~~Policy D.2.1.1 The City shall adopt Land Development Regulations which ensure that remaining septic tanks are phased out of service and that any tanks installed be properly sited in relation to soil conditions and that building permits are conditioned upon the receipt of a permit from the Putnam County Health Department for septic tank installation and a specific date for phasing out such tanks be established based upon the 5-year Capital Improvement Program for extending sewer lines. Existing single-family residential homes shall not be required to connect to sanitary sewer lines if, based on the determination of the Building Official, topography makes a gravity feed impossible.~~

Commented [JBP17]: Incorporated into several policies above.

Policy PFE - 1.4.6. The City shall maintain an inflow and infiltration (I&I) rate of no more than 10 percent in the sanitary sewer system and shall seek to reduce this rate where feasible.

Policy PFE - 1.4.7. The City shall conduct ongoing inspections, repair or replace deteriorated sewer lines as needed, and include necessary projects in the five-year CIS to maintain the adopted I&I standard.

~~Policy D.1.6.2 The City shall continue to maintain its sanitary sewer system so as to maintain an inflow rate of no more than 10 percent and as much as possible improve upon that rate. The City, through ongoing inspection, shall identify and repair deteriorated portions of the sanitary sewer lines in order to maintain the inflow/infiltration rate to no more than 10 percent. The City shall adopt in the annual update of its capital improvements program the inclusion of projects in the five-year schedule of capital improvement needs necessary to maintain its sanitary sewer system at an inflow/infiltration rate of no more then 10 percent.~~

Commented [JBP18]: Incorporated into several policies above.

~~Policy D.1.6.1 The City, through its water saving activities, shall set a goal of maintaining a sanitary sewer LOSS of 125 GPD for residential land use and 110 GPD for commercial/institutional/industrial land use.~~

Policy PFE - 1.4.8. ~~Policy D.1.6.3~~ The City ~~Public Works Director shall ensure that City~~shall ~~ensures~~ensure its personnel working with the~~serving, the~~ sanitary wastewater system are properly trained and certified in system maintenance and operating procedures.

Obj. PFE - 1.5. **Stormwater Management System**

Provide for a safe and efficient stormwater management system capable of meeting the needs of Palatka's existing and projected population.

~~Objective D.2.2 Upon Plan adoption, the City shall take specific flood protection measures that will also protect the St. Johns River from runoff pollution.~~

Commented [JBP19]: Incorporated into the above Objective.

Policy PFE - 1.5.1. ~~Policy D.2.2.1~~ Upon Plan adoption the City, through its designated Building Official and Public Works Director, or their designees, shall implement the following programs to contain and/or channel stormwater runoff:

A. ~~A.~~ The Public Works Director or designee shall implement a routine maintenance program of semi-annual inspection of drainage facilities.

B. ~~B.~~ The City's designated Building Official ~~Zoning Administrator~~ or designee shall not permit ~~to be removed~~the removal of buffers comprised of native vegetation adjacent to water bodies and wetlands, which provide filtration of stormwater pollutants.

C. ~~C.~~ The Public Works Director or designee shall design ~~its~~ new streets to direct storm drainage to be filtered through soils and native vegetation before the runoff enters the drainage system.

D. ~~D.~~ The City's designated Building Official or their designee shall not approve~~issue~~ a building permit until permits from jurisdictional agencies for dredge and fill, stormwater, and drainage are secured.

E. ~~E.~~ The Public Works Director or designee shall continue to provide monthly drainage status reports to the City ~~Manager~~.

Policy PFE - 1.5.2. Stormwater runoff shall be reviewed by the City as part of the development review process in accordance with the LDRs~~Policy D.2.2.4 The level of stormwater run-off shall be reviewed as part of the requirements of the Land Development Regulations~~.

Policy PFE - 1.5.3. Post-construction stormwater runoff from a site shall not exceed the pre-construction runoff level ~~and the level of stormwater run-off from a parcel during and after construction shall not exceed the level of run-off from the site experienced prior to construction~~.

Policy PFE - 1.5.4. ~~Policy D.2.2.3~~ All new development in flood-prone areas shall meet the following standards:

A. Development in the Federal Emergency Management Agency (FEMA) 100-year flood hazard zone shall be constructed so that the lowest floor elevation is at least two feet above the base flood elevation as established by the latest versions of the FEMA Flood Insurance Rate Maps.

B. ~~B.~~ Dredging and filling of lands within floodplains shall be limited to that approved by federal and ~~S~~state agencies having the authority to regulate and police such activities. All proposed development shall be clustered and located on the non-floodplain portions of the site, or, for proposed development areas that lie entirely within the 100-year floodplain, all structures shall be required to be elevated on pilings.

C. ~~C.~~ In addition, the following criteria will apply to development in the 100-year floodplain:

a. ~~1)~~ No hazardous materials or waste shall be stored within the 100-year floodplain;

b. ~~2)~~ Clearing of native vegetation will be minimized in the 100-year floodplain by establishing the minimum following pervious surface ratios for the following land uses ~~identified below~~:

Residential, single-family land use:	65%
Residential, multi-family land use:	45%
Commercial land use:	30%
Industrial land use:	10%

c. ~~3)~~ Use of septic tanks in flood-prone areas will be restricted as specified by ~~the County Department of Health~~ FDEP, and all such sewage disposal systems shall be required to connect to central sewage systems; and ~~in accordance with Policy D.1.4.1.~~

Commented [JBP20]: Statutory change

d. ~~4)~~ Any development within a flood-prone area will maintain the natural topography and hydrology of the development site.

Policy PFE - 1.5.5. ~~Policy D.2.2.2~~ The City shall continue to coordinate with the Florida Department of Transportation (FDOT) to seek means of improving maintenance of drainage facilities along ~~State~~ state roads.

Obj. PFE - 1.6. **Solid Waste System**

Provide for a safe and efficient drainage system capable of meeting the needs of Palatka's existing and projected population.

~~Objective D.2.3 The City shall take the following measures to meet the requirements for safe and sanitary disposal of solid waste:~~

Policy PFE - 1.6.1. All residential and nonresidential solid-waste generating uses within the City limits shall utilize the municipal solid waste collection program.

Policy PFE - 1.6.2. The City shall ensure that all solid waste collection, transfer, and disposal activities comply with applicable federal, state, and local environmental regulations.

Policy PFE - 1.6.3. The City shall coordinate with Putnam County, the Northeast Florida Regional Council (NEFRC), and other appropriate agencies to adopt and maintain LDRs establishing procedures for identifying, collecting, transporting, and disposing of hazardous waste generated within the City.

Policy PFE - 1.6.4. The City shall identify businesses with the potential to generate hazardous waste and work with Keep Putnam Beautiful to provide them with information on its proper handling and disposal, including materials supplied by federal, state, and county agencies. This information shall also be made available to the public at City Hall and through other public outreach methods.

~~Policy D.2.3.1 the City shall coordinate with NEFRC and Putnam County to adopt Land Development Regulations that establish procedures for disposal of hazardous waste materials and identify levels of hazardous waste generated. Business with the potential for generating hazardous waste will be identified. The City Commission will coordinate with Putnam County and the NEFRPC to establish procedures for the pick-up, transport and disposal of identified hazardous wastes.~~

Commented [JBP21]: Incorporated into policy above.

~~Policy D.2.3.2 The City shall coordinate with Keep Putnam Beautiful to distribute federal, State and county generated data regarding the handling and disposal of hazardous waste to all business identified as potential generators of such waste and make such literature available at City Hall for all its residents.~~

Commented [JBP22]: Incorporated into policy above.

Policy PFE - 1.6.5. The City shall seek to implement or support a recyclable materials recycling program in accordance with the standards outlined in Chapter 403.706, F.S.

~~Policy D.2.3.3 The City shall increase its recycling activities under its joint agreement with the county concerning a cooperative recycling effort. The City, through its water/sewer service billing process shall mail out information regarding the benefits of recycling to the community at large. Further, the City through resolutions will sponsor the activities of service/social groups in recycling programs. Through the recycling efforts of the City and its citizens, the City of Palatka will continue to reduce its solid waste by 30 percent as mandated by Chapter 403.706, FS and will increase its~~

~~recycling efforts in order to reduce its solid waste generation by 34 percent in order to remain consistent with county LOS standards.~~

Commented [JBP23]: Incorporated into policy above.

Policy PFE - 1.6.6. The City shall prohibit illegal dumping on public and private property and shall enforce penalties for violations in accordance with applicable ordinances.

Policy PFE - 1.6.7. The City shall implement public awareness measures, including the posting of notices in areas where illegal dumping has occurred, to discourage future violations and protect public health, safety, and the environment.

~~Policy D.2.1.3 The City shall control the disposal of solid waste. The City has established specific fines for dumping trash along roadways or private property and the City is required to post notices of such fines in locations where such dumping is known to have occurred.~~

Commented [JBP24]: Incorporated into policy above.

Public Facilities Element

Appendix A: Water Supply Facilities Work Plan

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01. Introduction to the Water Supply Facilities Work Plan

This Water Supply Facilities Work Plan (WSFWP) has been prepared pursuant to Section 163.3177(6)(c)4, Florida Statutes (F.S.). The purpose of the WSFWP is to identify and plan for the water supply sources, projects, and facilities necessary to serve existing and future development within the City's jurisdiction and water service area over a 10-year planning horizon. This WSFWP addresses the 10-year period from 2025 through 2035.

The St. Johns River Water Management District's (SJRWMD's) 2023 North Florida Water Supply Plan (NFRWSP) continues to identify north Florida, including the City of Palatka (City), as being within a Water Resource Caution Area (WRCA). WRCAs are geographic areas identified by a water management district as having existing water resource problems or areas in which water resource problems are projected to develop during the next twenty years. Therefore, in accordance with Section 163.3177(6)(c), F.S., the City is required to adopt and maintain a WSFWP and update the comprehensive plan, as necessary, to implement the WSFWP and address water supply-related legislative requirements. **Sub-Policy PFE – 1.3.8.1** incorporates the WSFWP into the comprehensive plan as Appendix A of the Public Facilities Element (PFE).

In accordance with Section 163.3177(6)(h), F.S., the City must ensure coordination of its comprehensive plan with SJRWMD's NFRWSP. Therefore, when SJRWMD updates its NFRWSP, and it affects the City, it will be necessary to update the City's WSFWP during the planning period. **Sub-Policy PFE – 1.3.8.2** contains enabling language to ensure maintenance of the work plan and coordination of the City's comprehensive plan with SJRWMD's NFRWSP. In accordance with Section 163.3177(6)(c)4, F.S., WSFWPs must be updated, at a minimum, every 5 years or within 18 months after a water management district approves an updated regional water supply plan.

02. Potable Water Supply and Service Agreement

02.A. Potable Water Supply

The City owns and maintains a potable water treatment and distribution system and is the only potable water supplier within its municipal limits. In addition, the City also provides potable water service to a small portion of unincorporated Putnam County. Generally, new development is required to annex into the City's municipal limits over time to obtain water service. While most City residences are on the central services, some residences utilize private domestic self-supply wells for their water supply.

02.B. Water Supply Agreement with Putnam County

The City of Palatka maintains a water service agreement with Putnam County, formalized through an interlocal agreement. Under this agreement, the Putnam County Port Authority is authorized to purchase potable water from the City for resale to a limited number of businesses along Comfort Road. The agreement strictly limits service to these identified users, and any future extension of service would require annexation into the City.

There are no current plans to terminate the agreement. However, the City has engaged in discussions with Putnam County and the Chamber of Commerce regarding potential development along US 17 near the Comfort Road connection. While this area is not currently annexed, the City is exploring whether to amend the existing interlocal agreement or establish a new agreement to provide municipal water and sewer services to the area.

Additionally, the City is aware that the County is extending water service along East River Road. If any request is made for County use of City-supplied water beyond the limits of the current interlocal agreement, a new or amended agreement with the City would be required.

Policy ICE – 1.5.1 of the Intergovernmental Coordination Element (ICE) contains enabling language relative to coordinating the provision of water and sewer services with Putnam County.

03. Potable Water Sources, Supplies, Facilities, and Demand

03.A. Consumptive Use Permit

The City's current Consumptive Use Permit (CUP, #8114) expires in 2027. The CUP authorizes the use of 3.09 million gallons per day (mgd) [average] of groundwater from the Floridan aquifer for public supply type uses, and an additional 4.56 mgd for essential services such as fire protection.

03.B. Potable Water Facilities

The City currently owns and operates one wellfield and one potable water treatment plant (WTP). In addition, the potable water system includes four storage tanks with a total capacity of 2.3 million gallons. The WTP has a design capacity of six (6) mgd. In 2024, the WTP use/flow was approximately 1.74 mgd. No WTP capacity-related capital improvements are anticipated during the planning period; only normal and routine maintenance-related capital improvements are expected.

03.C. Projections

Table 1 of this document contains the projected population and water demand for the City's potable water service area, along with the CUP allocation and WTP facility data for the planning period. The findings presented demonstrate that the City has an adequate potable water supply and facility capacity to accommodate existing projected growth within its service area throughout the planning period. However, it should be noted that the City's recent actual water usage (e.g., 2024 =1.7 mgd) was higher than the 2023 NFRWSP demand projection.

Table – 1. Potable Water Service Area Projections

	2025	2030	2035
2023 NFRWSP Population [1]	12,053	12,053	12,053
2023 NFRWSP Demand [1]	1.28	1.28	1.28
Palatka 2045 Population Projections [2]	11,198	11,742	12,174
Palatka 2045 Demand [3]	1.54	1.61	1.72
CUP Allocation (mgd) [4]	3.09	3.09	3.09
WTP Capacity (mgd)	6	6	6

[1] As identified in the 2023 North Florida Regional Water Supply Plan (2020-2045).
[2] As identified in the attached Palatka 2045 Comprehensive Plan Update – Population Projection Methods & Results memorandum
[3] As calculated within the Data & Analysis for the updated Public Facilities Element
[4] CUP expires in 2027. Therefore, the table extrapolates allocation from the end of the permit for 2030 and 2035.

04. Non-potable Water Suppliers, Sources, Services, and Facilities

The City owns and operates one wastewater reclamation facility (WRF) that has a permitted maximum average daily flow capacity of 3.5 mgd. In 2024, the annual average daily flow was approximately 1.7 mgd. One hundred percent (100%) of this daily flow is distributed for reuse irrigation at several facilities, including the Palatka Municipal Golf Course, airport, two commercial sod farms, several churches, athletic fields, and cemeteries. No WRF capacity-related capital improvements are anticipated during the planning period; only normal and routine maintenance-related capital improvements are expected.

05. Water Supply and Facility Concurrency

05.A. Potable Water Level of Service

The City is ultimately responsible for authorizing development within its municipal limits. All future development and redevelopment in the City are required to be compatible with the adopted LOS standards. Both the PFE and Capital Improvements Element (CIE) contain enabling language that establishes the City's level of service standards for potable water facilities.

05.B. Water Supply and Facility Concurrency

The current legislative requirements for concurrency [i.e., Section 163.3180(2), F.S.] require that the City's comprehensive plan and land development regulations ensure that both adequate water supplies and facilities are available to serve new development no later than the date on which the City anticipates issuing a certificate of occupancy. In addition, the City must, prior to the approval of a building permit, determine whether adequate water supplies will be available to serve the development by the anticipated issuance date of the certificate of occupancy. The PFE and CIE contains enabling language that addresses the water supply concurrency statutory provisions.

06. Traditional & Alternative Water Supply and Facility Capacity Projects

No WTP or WRF capacity-related capital improvements are anticipated during the planning period. Only normal and routine maintenance-related capital improvements are expected.

07. NFRWSP Project Options

SJRWMD's 2023 NFRWSP does not identify any 'project options' for selection or implementation by the City.

08. Water Conservation Practices

Water conservation is important to reduce potable water demand and efficiently meet existing and future water needs. The City currently implements several water conservation practices, including some that are enabled by comprehensive plan policies. These practices include the following:

- Conducting a public outreach program on water conservation in coordination with SJRWMD (**Policy CONE – 1.4.1**)
- Conducting water conservation public awareness campaigns (**Policy CONE – 1.4.8**)
- Requiring development to comply with building code standards (**Sub-Policy PFE – 1.3.7.2**)
- Requiring plugging of abandoned water wells **(Sub-Policy PFE – 1.3.7.1)**
- Requiring implementation of landscape irrigation and xeriscape standards (**Policy CONE – 1.4.7**)
- Requiring use of drought-resistant plants (**Policy CONE – 1.1.6**)

09. Reuse and Non-potable Water (Reuse) Practices

Utilization of reused/reclaimed water to meet non-potable water demand can conserve traditional freshwater supplies. The City currently implements several reuse practices, including some that are enabled by comprehensive plan policies, such as **Policy CONE – 1.4.2**, which requires new subdivisions and nonresidential development to include reuse/reclaimed water lines when feasible.

10. Water Source Protection Practices

Protection of the City's water supply source is important to maintain a safe water supply. The City currently implements several water source protection practices, including some that are enabled by comprehensive plan policies. These practices include the following:

- Implementing a Wellhead Protection Area and requiring setback buffers (**Policy CONE – 1.4.6)**

- Ensuring that wastewater effluent does not degrade surface water quality (**Policy CONE – 1.3.4**)
- Mandating compliance with water quality standards for facilities with wasteload allocations (**Policy CONE – 1.3.3**)
- Coordinating with SJRWMD to protect groundwater from development intrusion (**Policy CONE – 1.6.1**)
- Designing waterfront development to prevent stormwater runoff and erosion into water bodies (**Policy CONE – 1.3.8**)

Purpose

The comprehensive plan is a document that guides and enables the future actions of a community by establishing strategic planning directives and service standards. In Florida, the contents of these documents must abide by the provisions of Florida Statute §163.3177 (*"Required and optional elements of comprehensive plan; studies and surveys"*). Consistent with these statutory requirements, local government must ensure their plans provide sufficient public facilities and services to accommodate its future population growth.

Florida Statutes §163.3177(1)(f)3 identifies the State's requirements for municipalities establishing population projections as part of the comprehensive planning process:

> *"The comprehensive plan shall be based upon **permanent and seasonal population estimates and projections**, which shall either be those published by [the Bureau of Economic Business Research (BEBR)] or generated by the local government based upon a professionally acceptable methodology. The plan must be based on at least the minimum amount of land required to accommodate the medium projections as published by [BEBR] ... Absent physical limitations on population growth, **population projections for each municipality** … **must, at a minimum, be reflective of each area's proportional share of … the total county population growth**."*

In 2023, the City of Palatka began the process of updating its comprehensive plan to accommodate for a 2045 planning horizon. As stated above, the plan update will be required to demonstrate that the update is based upon the City's "permanent and seasonal population projections."

According to the BEBR's latest *Florida Estimates of Population,* **Palatka's permanent population was estimated to be 10,503 in 2024**. Like many local governments in Florida, the City has chosen to project its future population based on Palatka's proportional share of BEBR's forecasted countywide growth for Putnam County.

The purpose of this technical memorandum is to detail the methodology utilized by the City of Palatka to project its ***permanent***, ***seasonal***, and ***functional*** *(the sum of permanent and seasonal)* population through the plan's 2045 planning horizon. This methodology is inclusive of five steps:

Step 1. Review the population projected for Putnam County;

Step 2. Ascertain Palatka's proportionate share of Putnam County's projected population;

Step 3. Determine Palatka's projected *permanent* population;

Step 4. Estimate Palatka's projected *seasonal* population;

Step 5. Calculate Palatka's projected *functional* population.

These steps are explored in further detail as follows:

Step 1. Review the population projected for Putnam County (as reported by BEBR)

Permanent population projections for Putnam County through 2045 have been provided by BEBR as recently as January 2024 (BEBR Volume 57, Bulletin 198). As part of their projections for Putnam County, BEBR provides three growth models—titled *Low*, *Medium*, and *High*. According to Florida Statute §163.3177(1)(f)3, population projections for local governments must meet or exceed the populations

identified within BEBR's Medium projection model. As such, only BEBR's Medium and High population projection models for Putnam County are provided in **Table 1** below.

Table 1. Putnam County Population Projections (2025 – 2045)

Projection Model	2025	2030	2035	2040	2045
BEBR Medium	76,400	77,600	78,100	78,500	79,000
BEBR High	80,300	84,200	87,300	90,100	92,800

Source: BEBR, January 2024.

Step 2. Ascertain Palatka's proportionate share of Putnam County's projected population (by choosing between *historical* or *current* share methods)

Since BEBR's population projections are only available at the county level, most municipalities estimate their future growth by assuming it will follow a fixed rate based on the city's **historic or current proportion** of the county's total population.

Historical Proportion Method

Table 2 identifies Palatka's ***historical share*** of Putnam County's permanent population between 1970 and 2020, as reported by the U.S. Census Bureau.

Table 2. Palatka's Historical (1970—2020) Share of Putnam County's Permanent Population

Year	Putnam County	City of Palatka	Proportionate Share
1970	36,290	9,444	26.0%
1980	50,549	10,175	20.1%
1990	65,070	10,201	15.7%
2000	70,423	10,033	14.2%
2010	74,364	10,558	14.2%
2020	73,321	10,446	14.2%
50-Year (1970 – 2020) Average Population Share			17.4%
20-Year (2000 – 2020) Average Population Share			14.2%

Source: United States Census Bureau, 1970-2020.

As shown above, Palatka's population has historically represented 17.4% of Putnam County's permanent population over the past 50 years. However, this share has declined to 14.2% over the past 20 years, highlighting an ongoing decrease in Palatka's relative contribution to Putnam County's permanent population growth.

Current Share Method

Table 3 presents Palatka's ***current share*** of Putnam County's permanent population as of April 2024, as estimated by BEBR.

Table 3. Palatka's Current (2024) Share of Putnam County's Permanent Population

Year	Putnam County	City of Palatka	Current (2024) Population Share
2024	76,138	10,503	13.8%

Source: BEBR, April 2024.

As of 2024, the City of Palatka accounted for 13.8% of Putnam County's total permanent population, reflecting a 0.4% decrease from 2020, as shown in **Table 2**.

Method Determination (Historical v. Current Share)

Comparing the *historic 50-year average* population share (17.4%), the *historic 20-year average* population share (14.2%), and *current (2024) population share* (13.8%) demonstrates that Palatka's relative share of Putnam County's total population growth continues to decline. Due to this decreasing trend in population share, **the City of Palatka determined that it would use the current population share (13.8%) as a constant for determining its proportionate share of future countywide growth.**

Step 3. Determine Palatka's projected permanent population (by selecting an appropriate BEBR projection model)

The next step in the population projection process was to apply the City of Palatka's 13.8% population share as a constant to BEBR's countywide permanent population models and determine which growth model (Medium or High) would be more appropriate for anticipating the City's future growth through the 2045 planning horizon. **Table 4** shows the 13.8% population share applied to both BEBR Medium and High for Putnam County.

Table 4. Comparison of Palatka's Projected (2025-2045) Permanent Population Models

	BEBR Medium		BEBR High	
Year	Putnam County	City of Palatka [1]	Putnam County	City of Palatka [1]
2025	76,400	10,539	80,300	11,077
2030	77,600	10,705	84,200	11,615
2035	78,100	10,774	87,300	12,043
2040	78,500	10,829	90,100	12,429
2045	79,000	10,898	92,800	12,801

[1] Determined by multiplying the projected population for the County with the City's 13.8% population share.

Source: BEBR, January 2024.

Model Determination (BEBR Medium v. High)

Florida has experienced rapid population growth over the last several years. This growth has been typically concentrated within major urban counties such as Orange, Hillsborough, and Miami-Dade, as well as within more suburban counties such as Polk, Sumter, Marion, and Pasco. Although the City of Palatka is comparatively a more exurban area and has historically experienced population decline, the City and County have taken marked steps in recent years to promote economic development and increase the area's existing housing stock. In the last year alone, this has led to the creation of new permanent manufacturing jobs, new proposals by large-scale real estate developers, and the adoption of a five-year economic development plan by Putnam County. **Due to these factors, the City of Palatka has determined it will utilize the BEBR *High* growth model, rather than BEBR *Medium*, for population projection purposes.**

Step 4. Estimate Palatka's projected seasonal population

In addition to ***permanent*** population, Florida Statute 163.3177 also requires local governments to identify and plan for its projected growth in ***seasonal*** population. Section 163.3164 of Florida Statues defines seasonal population as "part-time inhabitants who use, or may be expected to use, public facilities or services, but are not residents and includes tourists, migrant farmworkers, and other short-term and long-term visitors."

Although population projections for permanent residents are provided for each county by BEBR, there is currently no state-recognized database that provides contemporary or projected seasonal population data at the county or city level. As such, it is up to each jurisdiction to determine an appropriate methodology for estimating their current and projected seasonal populations for comprehensive planning purposes.

To determine its current and projected seasonal population, the City relied upon data provided by the U.S. Census Bureau's 2018-2022 American Community Survey 5-Year Estimates. More specifically: *'Occupied Units'* were used to calculate the number of permanent households and *'Vacant Units for Seasonal, Recreational, or Occasional Use'* were utilized to calculate the number of seasonal households. These household figures were then multiplied by the City's average household size[1] to estimate the total number of permanent and seasonal residents. This process is shown in formulas below:

Permanent Residents	=	# of Occupied Units	x	Average Persons Per Household
Seasonal Residents	=	# of Vacant Units for Seasonal, Recreational, or Occasional Use	x	Average Persons Per Household

When this formula is applied to the 2018-2022 American Community Survey for Palatka, it is estimated that the City had *10,471 permanent residents* (calculated as 4,317 occupied units × 2.43 persons per household) and *114 seasonal residents* (calculated as 47 vacant units for seasonal, recreational, or occasional use × 2.43 persons per household) during this period. In other words, Palatka's seasonal population equates to just 1.1% of its permanent population. **To project the number of seasonal residents through the 2045 planning horizon for the City of Palatka, the City's 1.1% seasonal population share was applied to the projected permanent residential population, as shown in Table 5.**

Table 5. Projected (2025-2045) Seasonal Population for Palatka

Year	Permanent Population	Seasonal Population [1]
2025	11,077	121
2030	11,615	126
2035	12,043	131
2040	12,429	135
2045	12,801	139

[1] Determined by multiplying Permanent Population by Palatka's 1.1% Seasonal Population Share.

Step 5. Establish Palatka's projected functional population

As mentioned previously, the State of Florida requires local governments to plan for "permanent and seasonal population[s]" as part of the comprehensive planning process (§163.3177, Florida Statutes). **As**

[1] Average household size for Palatka was determined by dividing the City's *Total Population* (10,471) by the total number *Occupied Units* (4,317), as estimated by the American Community Survey 5-Year Estimates (2018-2022).

such, the Palatka 2045 Comprehensive Plan Update will be based on the City's projected functional population (i.e., permanent and seasonal), as identified in Table 6.

Table 6. Projected (2025-2045) Functional Population for the City of Palatka

Year	Permanent Population	Seasonal Population [1]	Functional Population [2]
2025	11,077	121	11,198
2030	11,615	126	11,742
2035	12,043	131	12,174
2040	12,429	135	12,564
2045	12,801	139	12,940

[1] See Table 5.
[2] Determined by adding *Permanent Population* and *Seasonal Population*.

A Note on Future Updates to Population Projections

The population projections for the City of Palatka used in the comprehensive plan update process are based on currently available data. As such, they are intended to serve as estimates rather than definitive figures. These projections will be periodically re-evaluated and adjusted, as needed, following the adoption of the Palatka 2045 Comprehensive Plan.

Intergovernmental Coordination Element

Goals, Objectives, & Policies

Goal ICE - 1. ~~**Goal G.1 The City shall improve coordination**~~**Coordinate with Putnam County and with local, regional, ~~S~~state, and federal agencies ~~in order to improve development activities and~~ to facilitate the development and infrastructure services needed to accommodate the needs of the City's existing and future ~~growth~~residents and businesses.**

Obj. ICE - 1.1. **Coordinated Planning**
Maintain interlocal consistency by collaborating with local, regional, state, and federal agencies and jurisdictions on planning and development initiatives.~~Objective G.1.1 The City shall continue to review the comprehensive or development plans of Putnam County, the Putnam County School Board, and other entities providing services to the City to ensure interlocal consistency.~~

Policy ICE - 1.1.1. ~~Policy G.1.1.1 As part of the Comprehensive Plan process, t~~The City will continue to compare its~~the City's~~ Comprehensive Plan with ~~the county's Comprehensive Plan and~~ those of neighboring municipalities and other development plans of authorities and agencies with which the City shares interlocal agreements.

Policy ICE - 1.1.2. The City shall work to establish an Interlocal Service Boundary Agreement (ISBA) with Putnam County to guide smart development practices in City-serviced areas that have not yet been annexed and efficiently provide utility services to residents while avoiding the duplication of services.

Policy ICE - 1.1.3. ~~Policy G.1.1.5~~ The City shall coordinate all land use amendments to its Comprehensive Plan that impact ~~on~~ development sites that abut the City/county boundary with ~~the~~ Putnam County's Planning and ~~, Building and~~ Zoning Department.

Policy ICE - 1.1.4. The City shall provide written notification to the county of all amendments to the Comprehensive Plan, including text amendments and amendments to the Future Land Use Map series.

Policy ICE - 1.1.5. The City shall work with Putnam County to partner with the Florida Seaport Transportation and Economic Development (FSTED) Council for assistance and coordination in services like capital infrastructure projects, funding and grants, and for seaport, freight mobility, and trade plans.

Policy ICE - 1.1.6. ~~Policy G.1.1.3~~ The City shall promote affordable housing through:

A. ~~a~~Active participation in the Northeast Florida Regional Council (NEFRC) Affordable Workforce Housing Taskforce;

B. ~~e~~Encouraging the Economic Development Council of the Putnam County Chamber of Commerce to address affordable housing as a function of job creation;

C. ~~e~~Encouraging higher wage industrial and commercial office employers to relocate or expand within the City; and

D. ~~by f~~Fostering partnerships between the Public Housing Authority, State Housing Initiative Partnership (SHIP) administrators, Community Development Block Grant (CDBG) administrators, and the private sector housing organizations, such as local and national home builders.

Obj. ICE - 1.2. **Coordinated Review Procedures**

~~Objective G.1.2 At the time of Plan implementation, the City shall~~ I~~i~~nstitute and maintain regular review procedures with local, regional, and state planning and regulatory agencies, including the Putnam County School Board, ~~as well as~~ Putnam County, and other agencies ~~any local governments~~ providing services to the City.

Policy ICE - 1.2.1. ~~Policy G.1.2.1~~ The City~~special intergovernmental coordinating committee~~ shall monitor and evaluate all interlocal agreements (ILAs), including those inventoried in the Data & Analysis Section of this Element, and assess the provision of adequate facilities and services concurrent with the impacts of City development programs.

Policy ICE - 1.2.2. The City Manager and the City Commission will be~~are~~ responsible for all ILAs~~interlocal agreements~~. The City Manager is responsible for negotiating~~ons of~~ ILAs~~interlocal agreements~~, and the City Commission is responsible for adopting or ratifying ILAs~~interlocal agreements~~.

Policy ICE - 1.2.3. ~~Policy G.1.5.1~~ The City shall review and improve, where necessary, all relevant interlocal agreements and coordination mechanisms that the City of Palatka has entered. ~~with the Florida Department of Environmental Protection, Florida Department of Children and Family Services, Putnam County Administration, Putnam County Health Department, the St. Johns River Water Management District, the Putnam County Solid Waste Management Board, the U.S. Army Corps of Engineers, the U.S.~~

~~Environmental Protection Agency, and state and federal Departments of Transportation.~~

Policy ICE - 1.2.4. The City Manager shall be responsible for the negotiation of interlocal~~the~~ agreements, which shall be subject to approval by the City Commission.

Policy ICE - 1.2.5. ~~Policy G.1.2.2~~ The City shall request that the Northeast Florida Regional Council ~~to~~ provide technical assistance to resolve conflicts with other local governments.

Obj. ICE - 1.3. Transportation Planning

~~Objective G.1.3~~ C~~The City shall c~~oordinate with related local, ~~S~~state, regional, and federal agencies to promote~~for~~ an integrated, ~~cost effective~~cost-effective transportation system.

Policy ICE - 1.3.1. ~~Policy G.1.3.2~~ Although Palatka is located outside the jurisdictional limits of any Metropolitan Planning Organization (MPO), ~~intergovernmental coordination and resource planning pursuant to Chapter 380 in north Florida shall be accomplished through~~ the City shall continue~~d~~ to cooperate~~ion~~ and ~~communication~~communicate with the Northeast Florida Regional Council, North Florida Transportation Planning Organization (Jacksonville region), Gainesville Metropolitan Transportation Planning Organization ~~for the Gainesville Urban Area~~, and the River to Sea ~~Volusia County~~ Transportation~~Metropolitan~~ Planning Organization.

Policy ICE - 1.3.2. ~~Policy G.1.3.1~~ The City shall coordinate roadway improvements with Putnam County and the Florida Department of Transportation (FDOT) to ensure roadways are well-maintained and that ~~effective application of~~ available revenue is used effectively.

Policy ICE - 1.3.3. ~~Policy G.1.1.2~~ The City will work with the ~~Department of Transportation~~FDOT to ensure that amendments to the Future Land Use Map (FLUM) series are consistent with the Strategic Intermodal System (SIS) criteria established by FDOT.

Policy ICE - 1.3.4. ~~Policy G.1.3.3~~ The City shall work with the Florida Department of Transportation (FDOT) and the Florida Department of Environmental Protection, Office of Greenways & Trails, in securing abandoned rail corridors and other lands for alternative multi-modal corridors and/or bike-pedestrian connectors~~recreational purposes~~.

Policy ICE - 1.3.5. ~~Policy G.1.3.4~~ The City shall ~~establish a public information program to inform residents of action taken under this element by December 1, 2007.~~

~~The City shall incorporate~~ maintain and update its ~~into the~~ Land Development Regulations (LDRs) ~~by June 30, 2008,~~ regarding public notification procedures for ~~transportation related~~transportation-related items, such as, but not limited to, fair share agreements and development agreements.

Commented [JBP1]: Seems to be implemented (§54-205 and § 54-131), updated to reflect

Obj. ICE - 1.4. Airport and Airspace Planning

~~Objective G.1.4 R~~~~The City shall r~~eview and revise appropriate local airport zoning ordinances as needed ~~, advise and assist other governmental entities in the enactment of reciprocal ordinances or interlocal agreements~~ to ~~ensure~~ protect~~ion of~~ the municipal airport and the airspace system.

Policy ICE - 1.4.1. ~~Policy G.1.4.1~~ The City shall ensure that the development of Kay Larkin Airport is ~~development should be~~ coordinated ~~—~~with the FAA~~,~~ and the Continuing Florida Aviation System Planning Process (CFASPP)~~, and~~ in alignment~~accordance~~ with ~~the local government c~~Comprehensive ~~p~~Plan priorities.

Policy ICE - 1.4.2. ~~Policy G.1.4.2~~ The City shall, on a case-by-case basis, evaluate the impact of tall structures and aviation noise upon air system safety and capacity, ~~i~~in cooperation with the DOT Bureau of Aviation and the FAA., ~~the City shall on a case-by-case basis evaluate the impact of tall structures and aviation noise upon air system safety and capacity.~~

Obj. ICE - 1.5. Public Facilities and Services

~~Objective G.1.5 The City shall e~~Ensure that public facilities and services are planned and allocated equitably, through effective coordination with ~~the~~ appropriate ~~federal, State, and local government departments and regulatory~~ agencies.

Policy ICE - 1.5.1. ~~Policy G.1.5.2~~ The City shall establish a coordinating relationship with the Putnam County Board of Commissioners to discuss future development plans adjacent to City borders and to discuss the City supporting development beyond ~~their~~ its border with water/sewer service.

Policy ICE - 1.5.2. The City shall annex p~~P~~roperties outside city limits serviced by City water ~~shall annex into the City~~ when they become sufficiently contiguous and shall annex all properties serviced by City septic. ~~Properties serviced by septic shall be annexed into the City.~~

Policy ICE - 1.5.3. ~~Policy G.1.5.3~~ The City shall improve the maintenance of drainage facilities along major roads in ~~continue to~~ coordinatione with Putnam County and the FDOT ~~to seek means of improving maintenance of drainage facilities along State roads~~.

Policy ICE - 1.5.4. ~~Policy G.1.5.4 The City shall continue its recycling activities as specified under its joint agreement with the county concerning a cooperative recycling effort.~~The City shall coordinate with the county to determine the feasibility of reestablishing a cooperative recycling program, both within Palatka and countywide.

Policy ICE - 1.5.5. The City shall seek to improve animal control coordination with services provided by Putnam County.

Policy ICE - 1.5.6. The City shall explore methods to address gaps in service between the City of Palatka and Putnam County concerning trash collection, fire services, emergency medical services, and law enforcement. Potential methods include, but are not limited to, updating interlocal agreements, coordinating with relevant county departments, and extending service boundaries.

Policy ICE - 1.5.7. The City shall consider options to improve public services that take care of litter and trash collection in residential neighborhoods.

Obj. ICE - 1.6. **Public Schools**

Coordinate with the Putnam County School District to address gaps in school infrastructure and better serve underprivileged students.

Policy ICE - 1.6.1. The City shall annually review the interlocal agreement with the Putnam County School District to ensure that the following elements are maintained, updated, or improved:

1. Population projection figures;
2. Public school facilities siting, infrastructure, and safety needs;
3. Adoption of a level of service standard for public school facilities;
4. A public school capital facilities program;
5. A definition of the geographic application of school concurrency;
6. The use of schools by the public, including use as emergency shelters; and

7. Outlining public school concurrency requirements for future development

Policy ICE - 1.6.2. The City shall coordinate with the Putnam County School District as necessary to address capacity and infrastructure concerns for schools sited within, or nearby, city limits.

Policy ICE - 1.6.3. The City shall continue to cooperate with the Putnam County School District to ensure that the School Impact Fee System is implemented and collected by the county.

Obj. ICE - 1.7. Conservation Efforts

~~Objective G.1.6~~ C~~The City shall c~~onserve and protect the natural resources of Palatka through effective coordination with appropriate ~~federal, State, and local government departments and regulatory~~ agencies.

Policy ICE - 1.7.1. ~~Policy G.1.6.1~~ The City shall work with Putnam County and the St. Johns River Water Management District (SJRWMD)to continue to remove sewage effluent ~~discharges~~ into the St. Johns River.

Policy ICE - 1.7.2. ~~Policy G.1.6.2~~ The City shall coordinate with~~request the~~ SJRWMD to obtain~~provide the City with the latest~~ technical assistance and guidance on the management of groundwater quality and supply.

Policy ICE - 1.7.3. ~~Policy G.1.6.3~~ The City shall coordinate with ~~the~~ Putnam ~~c~~County and the SJRWMD to protect~~ensure that~~ the St. Johns River, its tributaries, wetlands, and other environmentally sensitive areas, including ~~and~~ unique vegetative communities that are shared between the two jurisdictions, ~~are protected~~ from degradation or intrusion by inappropriate development. Such coordination shall include joint review of development proposals, enforcement of applicable environmental regulations, and implementation of conservation and restoration initiatives to preserve ecological integrity and water quality.

Policy ICE - 1.7.4. ~~Policy G.1.6.4~~ The City shall cooperate with the ~~S~~state and ~~C~~county in recognizing and enforcing manatee protection laws.

Policy ICE - 1.7.5. The City shall coordinate with the Florida Department of Environmental Protection to ensure that Ravine Gardens State Park is protected from the development of incompatible land uses in its immediate vicinity.

Capital Improvements Element

Goals, Objectives, & Policies

Goal CIE - 1. ~~Goal 1.0.0. To a~~Annually adopt and utilize a 5-Year Capital Improvements Schedule (CIS)~~Program~~ and ~~A~~annual ~~C~~capital ~~B~~budget to coordinate ~~the timing~~ and ~~to~~ prioritize the construction and redevelopment of public facilities that~~which~~ support the needs of residents, address deficiencies in existing operations, ~~implementation of the Comprehensive Plan in a manner that protects investments in existing facilities~~ and promote~~s~~ orderly growth.

Obj. CIE - 1.1. **Five-Year Capital Improvements Schedule**
Annually adopt a Five-Year Capital Improvements Schedule (CIS) to outline a schedule of improvements for capital facilities serving existing and future development.

Policy CIE - 1.1.1. The City shall annually update and adopt, by ordinance, a Five-Year CIS that identifies the timing, location, and cost of capital projects, along with the revenue sources available to fund them. ~~Objective 1.2.0. The City shall maintain and annually update a five-year capital budget detailing the timing and expenditures necessary for each new or to be renovated public facility, ranked by priority of need, with funding sources available for debt service.~~

Policy CIE - 1.1.2. The City hereby adopts by reference Ordinance ####-##, as amended, establishing the current Five-Year CIS. Updates to this ordinance shall serve as the annual amendment to this element.

Policy CIE - 1.1.3. The City shall prioritize projects in the Five-Year CIS based on the following criteria:

A. Projects that protect life, health, property, or critical facilities.

B. Projects necessary to comply with federal, state, or local mandates, including adopted level of service standards, consent orders, or settlement agreements.

C. Projects required to achieve or maintain adopted level of service standards, support concurrency, or accommodate planned growth consistent with the Future Land Use Map.

Commented [JBP1]: With the 2011 legislative changes, Florida's local governments are no longer required to submit the annual update of the Five-Year Capital Improvements Schedule to FloridaCommerce for review. However, the Capital Improvements Element remains a required critical component of the local government's comprehensive plan. The schedule must be reviewed annually by the local government to reflect the timing, location and funding of capital projects to achieve and maintain adopted level of service standards for public facilities that are necessary to implement the comprehensive plan. **The update to the schedule may be accomplished by ordinance and will not be considered an amendment to the comprehensive plan.**

D. Projects that directly support employment opportunities, redevelopment, or economic vitality.

E. Projects that include matching funds, grants, or partnerships that maximize the City's investment.

F. Projects that extend the useful life of existing facilities, improve operational efficiency, or reduce long-term costs.

G. Projects that promote neighborhood revitalization, enhance quality of life, or support equitable access to facilities and services.

Policy CIE - 1.1.4. ~~Policy 1.2.1.~~ Review and rank the need for new and additional public infrastructure as detailed in the Comprehensive Plan, with the advice of the City department heads and public advisory groups, and the following criteria:

A. Elimination of public hazards;

B. Elimination of existing capacity deficits;

C. Locational needs based on projected growth patterns;

D. Accommodation of new development and redevelopment, and;

E. Financial feasibility.

Policy CIE - 1.1.5. ~~Policy 1.2.8.~~ The City shall ensure that ~~the~~its fiscal policies ~~are directing~~direct expenditures for capital improvements that support proposed projects outlined elsewhere in the Comprehensive Plan, including ~~recognize the policies of the other comprehensive plan elements, such as those policies that identify the adopted Level of Service Standards, and~~ those policies related to~~dealing with~~ public transit and workforce housing improvements.

Policy CIE - 1.1.6. ~~Policy 1.2.2.~~ Annually ~~R~~review projects with each department and appropriate consultants or other sources to provide accurate~~best~~ construction cost and time estimates ~~for each proposed facility annually~~.

Policy CIE - 1.1.7. ~~Policy 1.2.3.~~ Annually ~~R~~review projects and facilities ~~that will serve needs~~ identified in future plans of ~~the St. Johns River Water Management District and other~~ local, regional, and ~~S~~state agencies that may provide public facilities within the City, such as the St. Johns River Water Management District (SJRWMD). The City shall include a survey of qualifying projects from

relevant outside agencies within the CIS~~City's Capital Improvements Program~~.

Policy CIE - 1.1.8. ~~Policy 1.2.4.~~ Include the adoption of an annual capital budget ~~Five-Year Capital Budget~~ with an annually updated ~~Five Year~~Five-Year Schedule of Improvements at the time of the adoption of the annual governmental budget of the City of Palatka.

Policy CIE - 1.1.9. ~~Policy 1.2.5.~~ There shall be no limitation placed on the use of revenue bonds as a percentage of the total public debt of the City of Palatka.

Policy CIE - 1.1.10. ~~Policy 1.2.6.~~ The maximum debt service that may be outstanding for capital improvement bonds in any given year shall not exceed a~~the~~ total of~~: twenty (~~20~~)~~ percent of the general fund revenues and ~~fifty (~~50~~)~~ percent of the total enterprise fund revenues, as estimated to be collected by the City in that year~~—~~: P~~p~~roviding~~, however,~~ that debt incurred by an enterprise fund will not be measured against the noted general fund ratio, and ~~Providing further~~ that non-enterprise fund debt will not be measured against the enterprise fund ratio.

Policy CIE - 1.1.11. ~~Policy 1.2.7.~~ The ratio of outstanding capital improvement bonded indebtedness shall not exceed ~~twenty (~~20~~)~~ percent of the total non-exempt real property just value (ad valorem tax base) of the City.

Obj. CIE - 1.2. **Provision of Public Facilities**

~~Goal 2.0.0.~~ Coordinate land use decisions with projected new or improved public facilities, including schools, to maintain the required level of service.

Policy CIE - 1.2.1. ~~Objective 2.1.0.~~ All new development shall be provided with infrastructure to meet or exceed the adopted ~~L~~level of ~~S~~service (LOS) ~~S~~standards as stated in this Element~~e Comprehensive Plan~~, concurrent with the needs of development.

Policy CIE - 1.2.2. ~~Policy 2.1.1.~~ Review land use decision impacts and timing against existing and future facilities as proposed in the Five-Year ~~Capital Improvements Program~~ CIS and the Public School Facilities Capital Improvement Projects to ensure~~for~~ maintenance of the adopted LOS~~Level of Service~~ ~~S~~standards.

Policy CIE - 1.2.3. The City of Palatka shall not approve a development order or issue a building permit until the designated City official certifies that the necessary public facilities and services will be available concurrent with the impacts of development, consistent with the requirements of Chapter 163, Florida

Statutes.~~Policy 2.1.2. The City of Palatka shall not issue a building permit or other development order until the designated City official certifies that required public facilities and services will be provided concurrent with the impact of development or that infrastructure and services are in place consistent with the requirements of FAC 9J-5.0055~~.

Obj. CIE - 1.3. **Fair Share Program**

~~Goal 3.0.0.~~ Require future development to pay their fair share of the costs of providing public infrastructure at the levels of service included in the Comprehensive Plan.

Policy CIE - 1.3.1. ~~Policy 3.1.1. The City shall incorporate into the Land Development Regulations a Transportation Proportionate Fair Share Program~~ ~~The City shall m~~Maintain adopted LOS~~Level of Service S~~standards through the annual adoption of~~maintaining~~ a ~~"financially feasible"~~ Capital Improvements Schedule~~Program~~, in accordance with Florida~~State~~ Statutes~~, which shall be updated annually~~.

Commented [JBP2]: Merged into the above policy

Commented [JBP3]: Deleted due to statutory changes

Policy CIE - 1.3.2. ~~Objective 3.1.0.~~ The City shall adopt in its Land Development Regulations (LDRs)~~Land Development Regulations~~ provisions for transportation proportionate fair share fees and a Transportation Proportionate Fair Share Program to ensure that the adopted LOS~~Level of Service~~ s~~S~~tandards are maintained.

Policy CIE - 1.3.3. ~~Policy 2.1.3.~~ Require th~~at~~ developers~~/builder to~~ provide funds to upgrade or expand existing City facilities or to construct new facilities for donation to the City ~~in order~~ in order to maintain the adopted LOS~~Level of Service S~~standards as necessary, primarily through the use of an Impact Fee System ~~as provided in the Comprehensive Plan~~.

Policy CIE - 1.3.4. ~~Policy 3.1.3.~~ A development order or permit shall~~will~~ be approved~~issued~~ only if the necessary ~~subject to the conditions that the necessary~~ transportation facilities are scheduled to be in place or under actual construction no later~~not more~~ than three ~~(3)~~ years after the issuance of a Certificate of Occupancy or its functional equivalent as provided in the adopted local government ~~f~~Five-~~y~~Year CIS~~schedule of capital improvements~~. The CIS~~schedule of capital improvements~~ may also recognize and include transportation projects listed within~~included in~~ the first three years of the ~~applicable,~~ adopted Florida Department of Transportation (FDOT) ~~f~~Five-~~y~~Year ~~work~~ program.

Policy CIE - 1.3.5. ~~Policy 3.1.4. The City shall p~~Produce an "Impact Fee Analysis Study," not less than every five years, to ~~that~~ assess whether the current impact fee rates ~~and conditions~~ have resulted in the adequate provision of public facilities.

Obj. CIE - 1.4. **Level of Service Monitoring**

~~Objective 1.1.0. The City shall develop and annually maintain a list~~ Monitor, update, and program an inventory of inefficient, worn-out, or obsolete facilities that may become infrastructure deficiencies requiring upgrading or replacement. ~~before the year. This list shall be updated annually and provided as part of the budget process.~~

Policy CIE - 1.4.1. ~~Policy 1.1.1.~~ Review all current deficiencies reported in the Comprehensive Plan and identify facility needs. ~~Policy 1.1.2.~~ Included in the resulting inventory will be all identified facility needs found in the Five-Year Schedule of Improvements and the Public School Facilities Capital Improvement Projects, as provided by the District, for the applicable Fiscal Years.

~~Policy 1.1.5. Review all current deficiencies reported in the Comprehensive Plan and identify facility needs.~~

Commented [JBP4]: Duplicated policy from the adopted comprehensive plan

~~Policy 1.1.6. Include all identified facility needs found in the Five-Year Schedule of Improvements.~~

Commented [JBP5]: Duplicated policy from the adopted comprehensive plan

Policy CIE - 1.4.2. ~~Policy 1.1.3.~~ City departments shall review their capital facilities annually to determine the remaining ~~extent of~~ effective economic life of ~~remaining in~~ each facility, indicating whether facilities have become outmoded or economically inefficient. This inventory shall be provided to the City manager prior to the adoption of the annual CIS to determine whether City facilities require infrastructure improvements in a manner consistent with F.S. 163.3177(3)(a). ~~The remaining economic life for each capital facility shall be included in the Capital Improvements Program. The economic life shall be included as a field within a spreadsheet or database and shall be provided to the City Manager prior to adoption of the C.I.P. by the City Commission.~~

~~Policy 1.1.4. City departments shall review outmoded and other economically inefficient public facilities for inclusion in new proposed infrastructure. The City Departments shall provide a list of these facilities and necessary infrastructure improvements in a manner consistent with F.S. 163.3177(3)(a), to the City Manager annually prior to the adoption of the C.I.P. by the City Commission.~~

Commented [JBP6]: Merged into above policy

Goal CIE - 2. ~~Goal 4.0.0.~~ **Monitor, review, and annually upgrade ~~annually, L~~level of ~~S~~service (LOS) ~~S~~standards ~~as contained in the Comprehensive Plan~~ to maintain and improve the quality of life for the residents~~Citizens~~ of Palatka.**

Obj. CIE - 2.1. **Citywide Infrastructure**

~~Objective 4.1.0.~~ Public or private infrastructure serving all areas of the City shall meet or exceed the required levels of service.

Policy CIE - 2.1.1. ~~Policy 4.1.1.~~ Require developers of new subdivisions or commercial construction to prove that the adopted LOS~~Level of Service S~~standards will be satisfied~~available~~ concurrent with any recognized development impacts, ~~before~~prior to the approval of a development order ~~is issued~~.

Policy CIE - 2.1.2. ~~Policy 4.1.2. The City shall m~~Maintain an ~~list~~inventory of private infrastructure providers~~,~~ that~~which~~ actively operate, or have upcoming plans to develop, infrastructure and capital facilities serving City residents. Ensure that these ~~shall~~ providers update ~~to~~ the City ~~an~~ annually with a program of ~~update of~~ the facilities that they maintain.

Obj. CIE - 2.2. **Level of Service Standards**

~~Objective 4.2.0.~~ All new and existing construction shall include plans for infrastructure ~~in order~~ to meet: (1) the l~~L~~evel of s~~S~~ervice s~~S~~tandards, and (2) consistency with Florida Statutes.~~Rule 9J-5.0055(2)(a)1 through 4; (b)1,2, and (c).~~

Policy CIE - 2.2.1. ~~Policy 4.2.1. The City shall r~~Require new development orders and ~~development~~ permits to undergo concurrency review prior to the issuance of development orders, permits, or Certificates of Occupancy ~~pursuant to the Comprehensive Plan~~. Through concurrency review, the City shall ensure that sanitary sewer, solid waste, drainage, adequate water supplies, and potable water facilities are~~shall be~~ in place and available to serve new development no later than the issuance ~~by the City~~ of a Certificate of Occupancy or its functional equivalent.

Policy CIE - 2.2.2. ~~Policy 4.2.2. For~~ To meet concurrency needs for sanitary sewer, solid waste, drainage, and potable water facilities, ~~at a minimum,~~ the City shall ensure~~meet the following standards to satisfy the concurrency requirements~~:

1. A development order or permit is approved~~issued~~ only if the required facilities and services are in place and available at the time a Certificate of Occupancy or its functional equivalent is approved~~subject to the condition that, at the time of the issuance of a certificate of occupancy or its functional equivalent, the necessary facilities and services are in place and available to serve the new development~~; or.

2. The required facilities and services are guaranteed through an enforceable development order or agreement, consistent with Florida Statutes, to be in place and available by the time a Certificate of Occupancy (or its equivalent) is approved. ~~At the time the development order or permit is issued, the necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place and available to serve new development at the time of the issuance of a certificate of occupancy or its functional equivalent.~~

SANITARY SEWER

Policy CIE - 2.2.3. ~~Policy 4.2.3.~~ Upon plan adoption, the following LOS~~Level of Service S~~standards for sanitary sewer usage and wastewater treatment shall be required~~:~~ for all new development:

A. Sanitary Sewer	
1. Central Sanitary Sewer System	
a. Average design flow	Residential - 125 gallons per capita per day (GCD) Commercial/Institutional/Industrial - 110 gallons per acre per day (GAD)
b. Peak design flow	249 gallons per capita per day
c. Water quality	Discharge water quality of wastewater treatment plants shall meet the minimum requirements of the St. Johns River Water Management District and Florida law.
2. Septic Tank System Standards	
a. No on-site sewage disposal system shall be installed until an "On-site Sewage Disposal System Construction Permit" (~~HRS-H~~DH Form 4016) has been obtained from the Florida Department of Health's local county health department~~Department of Health and Rehabilitative Services~~. Septic tank sanitary sewage systems	

shall not be constructed until an application form ~~HRS~~DH 4016 is submitted and a construction permit is issued.

b. The sizing and location of septic tank sanitary sewer disposal systems shall be in accordance with the minimum requirements of the Florida Department of Environmental Protection and with Chapter 62-6.005 and 62-6.008, ~~10D-6, sections .044 through .046(f),~~ F.A.C., and s.~~381.272~~381.0065, F.S.

c. Site evaluation for the location of septic tanks shall meet the site evaluation criteria established by the Florida Department of Environmental Protection and specified in Chapter~~s 100-6.047 and 17-600, Part 1,~~ 62-6.006, F.A.C.

Policy CIE - 2.2.4. The City shall not approve a development order, nor shall its designated Building Official issue a building permit, if the adopted level of service standards for sanitary sewer or wastewater treatment facilities are not met~~Policy 4.2.4. The City of Palatka shall not issue a building permit or other development order in any case where the above standards for sanitary sewer and wastewater treatment levels of service are not met~~.

~~Policy 4.2.5. The City shall require that:New residential subdivisions, new industrial development, and new commercial development with a gross leased floor area of greater than 5,000 square feet connect to the City's sanitary sewer system when they are within 1,320 feet of either (1) an existing sewer line, or (2) a sewer line that will be in place or under actual construction within three (3) years of final development approval, providing that the site is accessible to the sewer line by public right-of- way; or New single-family homes and commercial development that are not located within a subdivision subject to criteria (a) above shall be required to connect to the City's sanitary sewer system when they are within 250 feet of either (1) an existing sewer line, or (2) a sewer line that will be in place or under actual construction within three (3) years of final development approval, providing that the site is accessible to the sewer line by public right-of-way.~~

Commented [JBP7]: Covered by PFE Policy 1.4.1

Policy CIE - 2.2.5. ~~Policy 4.2.6.~~ Coordinate with ~~T~~the county to~~shall~~ enforce ~~Level of Service (~~LOS~~)~~ standards against which the adequacy and deficiencies of infrastructure facilities between jurisdictions shall be measured for the purposes of concurrency management. The City shall continue to participate in its joint agreement with the county regarding~~concerning~~ cooperative recycling, and shall reduce its solid waste by 30 percent, consistent with Florida Statutes~~State Statute~~.

DRAINAGE

Policy CIE - 2.2.6. ~~Policy 4.2.7.~~ Upon plan adoption, the LOS~~Level of Service S~~standards to be met for stormwater drainage and treatment shall be as required by the various jurisdictional ~~S~~state and federal agencies. In any event, the design LOS standards shall not be less than the following:

Drainage Facility	Design Storm
Water quality	Minimum criteria for surface water quality shall meet the minimum standards of the St. Johns River Water Management District and Florida Department of Environmental Protection, and of ~~17-302.500~~62-302.200, F.A.C.
Wetland Stormwater Discharge	Permits for wetland stormwater discharge shall follow the minimum requirements of the St. Johns River Water Management District, and of ~~17-25.042~~62-25.042, F.A.C.
Stormwater Discharge Facilities	Permits for the construction of new stormwater discharge facilities shall follow the minimum requirements of the St. Johns River Water Management District~~shall follow~~, and shall follow ~~FAC 17-25.040~~62-330.301, F.A.C.
Closed Conduit	10-year frequency, 24-hour duration; Intensity-Duration-Frequency (IDF) Curve, Zone 5, most recent FDOT Drainage Manual. ~~FDOT Drainage Manual 2022~~
Open channel	10-year frequency, Roadside, Median, and Interceptor Ditches or Swales 25-year frequency, outfalls 25-year~~s~~ frequency, canals 2-year, Temporary Roadside and Median Ditches or Swales 5-year, Temporary Outfalls and Canals Most Recent FDOT Drainage Manual~~FDOT Drainage Manual 2022~~
Retention/Detention	Shall meet the minimum requirements of the St. Johns River Water Management District ~~DER Stormwater Drainage Rule 17-25~~ (retain the first inch of stormwater for drainage basins over 100 acres; the first one-half inch of stormwater for drainage basins under 100 acres).

The standards stated above shall pertain to all new development and redevelopment without exception. The exemption regarding project size thresholds provided in Rule ~~17-25.040~~62-330.301 F.A.C. does not apply ~~for~~ to concurrency determinations.

Policy CIE - 2.2.7. The City shall not approve a development order, nor shall its designated Building Official issue a building permit, if the adopted level of service standards for stormwater drainage facilities are not met~~Policy 4.2.8. The City of Palatka shall not issue a building permit or other development order in any case where the above standards for the stormwater drainage levels of service are not met~~.

Policy CIE - 2.2.8. The City shall ensure that the continuation and extension of stormwater drainage services meet the needs of current and future residents. The City shall not approve a development order, issue a building permit, or grant final plat approval if the adopted level of service standards for stormwater drainage facilities are not met~~Policy 4.2.9. The City shall ensure that the continuation of current drainage and stormwater service and the extension of services into the future meets the needs of the residents of the City of Palatka. The City shall not issue a final building permit, development order or final plat approval where the Level of Service Standards are not met~~.

POTABLE WATER

Policy CIE - 2.2.9. ~~Policy 4.2.10.~~ The LOS~~Level of Service S~~standards to be met for potable water shall be as follows:

Facilities	Level of Service Standards
1. Central Water System	
Main Design Flow	Residential - 130 gallons per capita per day (GCD) Commercial/Industrial - 110 gallons per acre per day (GAD)
Storage Capacity	2,000,000 gallons (ground and elevated)
Pressure level	67 to 72 lbs/square inch at plant
2. Private Well	

a. Must be located more than 250 feet from a central water plant distribution line.
b. Must be permitted by the Florida Department of Environmental Protection ~~County Department of Health~~.
c. Must meet the standards of ~~Rule 10D04.021(1)(b)1 through 3~~Rule 40C-3.512 and ~~rule~~Rule ~~17.532.500~~62-532.500, F.A.C., for a private well; Rule ~~10D-4.021(1)(a), (3)(a) and (b) and (4)(a)~~40C-3.512 ~~through~~ (g) and Rule ~~17.550-300~~62-550.300 F.A.C. for a well serving the public.

PARKS AND RECREATION

Policy CIE - 2.2.10. ~~Policy 4.2.11.~~ Upon plan ~~enaction~~enactment, the adopted LOS ~~Level of Service S~~standards to be met for recreation facilities shall be:

Park Type	Facility per Population
Regional Park	1 acre per 50
Community Park	1 acre per 500
Neighborhood Park	1 acre per 500
Equipped Play and Tot Lot	1 acre per 2,000

Type of Facility	Unit of Measure	Population Served
Baseball/Softball Fields	1 Field	5,000
Football/Soccer Fields	1 Field	6,000
Equipped Play Area	1 Play Area	10,000
Basketball Courts	1 Court	5,000
Boat Ramp (Lanes)	1 Lane	5,000
Tennis Courts	1 Court	2,000
Swimming Pools	1 Pool	25,000
Hiking (miles)	1 Mile	6,750
Picnic Areas (Tables)	1 Table	6,000

Policy CIE - 2.2.11. The City of Palatka shall not approve a development order, nor shall its designated Building Official issue a building permit, if the adopted level of service standards for recreational facilities are not met, unless ~~Policy 4.2.12.~~

~~The City of Palatka shall not issue a building permit or other development order in any case where the above standards for the recreational levels of service are not met, unless~~:

A. The park and recreation facilities are in place or under actual construction not more than one year after issuance of a Certificate of Occupancy or its functional equivalent as provided in the adopted local ~~government~~ government's ~~5~~five-year schedule of capital improvements; or

B. At the time the development order or permit is issued, the necessary park and recreation facilities are mandated through a binding executed agreement which requires the necessary recreation facilities to be in place or under actual construction not more than one year after issuance of a Certificate of Occupancy or its functional equivalent; or

C. At the time the development order or permit is issued, the necessary park and recreation facilities are guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent. ~~[Section 163.3180(2)(b), F.S.]~~

Commented [JBP8]: Cited Statute does not appear to exist. 163.3180(2) has no subsections

Policy CIE - 2.2.12. The City shall determine the feasibility of implementing proximity-based LOS standards for its parks and recreation system to better meet the needs of residents in underserved areas of Palatka. Proximity-based LOS standards may include provisions that ensure that all residents are reasonably within a 10-minute walk of a park or recreation facility, that facilities meet size standards based on park classification, and that they meet minimum standards for programming provided.

TRANSPORTATION

Policy CIE - 2.2.13. ~~Policy 4.2.15.13.~~ Upon plan adoption, the Roadway Level of Service ~~Level of Service Standards~~ to be met for the City roadway system shall be LOS D for all city-maintained roadways within the City. The City adopts by reference LOS standards mandated by FDOT and Putnam County for state and county roads, respectively. ~~as stated in this objective.~~ The City level of service may be modified as required by the jurisdictional s~~S~~tate agency (FDOT), through a plan amendment in accordance with Section 163.3187, F.S.

~~A. The State-wide minimum acceptable operating Level of Service Standards (LOSS) for the State Highway System and City Street System shall be the base LOSS standards listed herein.The City hereby adopts~~

~~the following Levels of Service for each listed facility type:Principal Arterials – LOS C~~

~~B. Collectors and Minor Arterials – LOS D~~

~~C. Local City Streets – LOS D~~

Policy CIE - 2.2.14. The City shall implement a concurrency tracking and monitoring system, which shall be used to analyze the impacts of ~~a~~ proposed developments in relation to the available roadway capacity and LOS~~Level of Service S~~standards.

A development order or permit will be approved~~issued~~ subject to~~to~~ the condition~~s~~ that the necessary transportation facilities are scheduled to be in place or under actual construction within~~not more than~~ three ~~(3)~~ years of the~~after~~ issuance of a Certificate of Occupancy or its functional equivalent, as provided in the adopted local government five-year schedule of capital improvements. The schedule of capital improvements may recognize and include transportation projects included in the first three years of the applicable, adopted FDOT~~Florida Department of Transportation~~ five-year work program.

Policy CIE - 2.2.15. ~~Policy 4.2.14.~~ The City shall not approve a development order, nor shall its designated Building Official issue a building permit, where the adopted level of service standards for State roadways within the City are not met~~The City of Palatka shall not issue a building permit or other development order in any case where the above standards for the levels of service on State roadways within the City are not met~~.

2045 CITY of Palatka
COMPREHENSIVE PLAN UPDATE

Capital Improvements Element

Appendix A: Capital Improvements Schedule

Table of Contents

01. Capital Improvement Schedule 3

Table

Table CIE – 1. Five-Year Capital Improvements Schedule (CIS) 3

01. Capital Improvement Schedule

The Capital Improvement Schedule (CIS) in **Table CIE –1** identifies the City's planned capital projects and funding commitments over the next five fiscal years. It serves as a short-term tool for implementing the goals of the Comprehensive Plan by ensuring that needed public facilities are provided, maintained, and expanded to help ensure adopted levels of service standards for public facilities are met. The CIS is reviewed and updated annually, consistent with Section 163.3177(3)(b), Florida Statutes, and reflects the City's ongoing coordination between long-range planning, budgeting, and capital investment. Five-Year Capital Improvement Schedule (CIS) represent the City's planned improvements through the 2045 planning horizon.

Table CIE – 1. Five-Year Capital Improvements Schedule (CIS)

DEPARTMENT	SCOPE OF WORK	STATUS	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
CITY MANAGER	CITY HALL BUILDING IMPROVEMENTS	PLANNING	$10,000	$2,000	$2,000	$2,000	$2,000
CITY SHARE	SIDEWALKS	PLANNING	$110,000				
CITY SHARE	PUBLIC WORKS BUILDING	PLANNING	$1,374,348				
CITY SHARE	STORMWATER	PLANNING	$481,433				
CITY SHARE	RESURFACING STRIPING	PLANNING	$500,000				
CITY SHARE	PRICE MARTIN IMPROVEMENTS	PLANNING	$100,000				
CITY SHARE	CITY SHARE DOWNTOWN STREETSCAPE ST JOHNS	PLANNING	$605,166				
CITY SHARE	HMGP KAY LARKIN FD CITY MATCH	PLANNING	$34,001				
CITY SHARE	DOS AACH JENKINS CITY MATCH	PLANNING	$78,300				
CITY SHARE	CITY MATCH FED DOT SS4A	PLANNING	$216,000				
CITY SHARE	CITY MATCH CDBG MIT IRMA IR042	PLANNING	$30,000				
CITY SHARE	CITY MATCH BRONSON HOUSE	PLANNING	$134,634				
CITY SHARE	FPL REID STREET MEDIAN 1 BRIDGE TO SR 19	PLANNING	$400,277				
CITY SHARE	RODDY ROAD FORCE MAIN RELOCATION	PLANNING	$235,000				
CITY SHARE	RIVER ST RETAINING WALL	PLANNING	$370,000				
CITY SHARE	FLOATING DOCK	PLANNING	$295,000				
CITY SHARE	ROLLING HILL STORMWATER	PLANNING	$455,000				
COMMUNITY AFFAIRS - CULTURAL ARTS	COMMUNITY AREA IMPROVEMENTS	PLANNING	$20,000				
COMMUNITY AFFAIRS - JENKINS GYM	JENKINS GYM IMPROVEMENTS	PLANNING	$50,000				
COMMUNITY AFFAIRS - RECREATION	RECREATION TRANSPORTATION	PLANNING	$25,000				
COMMUNITY AFFAIRS - RECREATION	NEWTOWN MUSEUM BUILD OUT SUPPORT	PLANNING	$50,000				

DEPARTMENT	SCOPE OF WORK	STATUS	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
FINANCE	COMPUTER HARDWARE	PLANNING	$5,000				
FIRE	CUTTERS EXTRICATION, METAL CONTAINERS, G1 CYLINDERS, FIRE HOSES AND ELKWAY AND WATERWAY, PUBLIC SAFETY SIGNS, AND GAS METER REPLACEMENT	PLANNING	$228,000				
FIRE	GYM EQUIPMENT	OPERATIONAL			$15,000		
FIRE	FUEL TANKS/PUMP	OPERATIONAL		$10,000			
FIRE	LAWN MOWER	OPERATIONAL			$15,000		
FIRE	EXTRACTION TOOLS			$40,000			
FIRE	CONFINED SPACE TOOLS			$10,000			
FIRE	LIGHT PLANT/GENERATOR	OPERATIONAL		$15,000		$15,000	$15,000
FIRE	GENERATORS	OPERATIONAL		$30,000			
FIRE	SAR CART	OPERATIONAL			$5,000		
FIRE	SCBA	OPERATIONAL		$22,000	$22,000	$22,000	$22,000
FIRE	RADIOS	OPERATIONAL		$20,000	$20,000	$20,000	$20,000
FIRE	MARINE UNIT	PLANNING		$100,000			
FIRE	TRENCH/COLLAPSE EQUIPMENT	OPERATIONAL				$30,000	$30,000
FIRE	CONEX BOXES	OPERATIONAL			$15,000		
FIRE	METAL BUILDINGS	OPERATIONAL			$40,000		
FIRE	FIRE STATION	OPERATIONAL				$8,000,000	$8,000,000
FIRE	SQUAD TRUCK	OPERATIONAL				$90,000	$90,000
FIRE	BRUSH TRUCK	OPERATIONAL			$90,000		
FIRE	ENGINE	OPERATIONAL		$800,000			
FIRE	UTV	OPERATIONAL				$25,000	$25,000
FIRE	TRAILERS	OPERATIONAL		$30,000	$30,000		
FIRE	BUNKER GEAR	OPERATIONAL		$32,000	$32,000	$32,000	$32,000
FIRE	TRAINING PROPS	OPERATIONAL			$20,000		
FIRE	CLASSROOM UPDATES	OPERATIONAL				$10,000	$10,000
FIRE	AIRBAGS	OPERATIONAL			$25,000		
FIRE	FANS	OPERATIONAL		$10,000			
FIRE	CHIEF TRUCK	OPERATIONAL				$65,000	$65,000
FIRE	DEPUTY CHIEF TRUCK	OPERATIONAL				$40,000	$40,000
FIRE	HEAVY RESCUE	OPERATIONAL			$500,000		
GEN ADMIN	COMMUNITY AMENITIES	PLANNING	$20,000				
GENERAL	COMMUNITY AMENITIES	PLANNING	$20,000				
GENERAL	CITY HALL BUILDING IMPROVEMENTS	PLANNING	$85,000				
GENERAL	ANNEX HALL BUILDING IMPROVEMENTS	PLANNING	$35,000				

DEPARTMENT	SCOPE OF WORK	STATUS	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
PARKS & RECREATION	PARK IMPROVEMENTS	PLANNING	$20,000				
PLANNING - CODE ENFORCEMENT	VEHICLE PURCHASE	PLANNING	$25,000				
POLICE	PURCHASES OF AED, TASER REPLACEMENTS, PAVING FOR PARKING LOT, RAPID ID, CONTINUE RANGE PROJECT, REPLACE RADAR UNITS AND 4 LAPTOP COMPUTERS, ADD A PUBLIC SAFETY SIGN, PORTABLE RADIOS, AND COMMUNITY SERVICE TRAILER	PLANNING	$346,696				
POLICE	VEHICLE PURCHASES	PLANNING	$100,000				
POLICE	REINFORCE RECORDS FRONT WINDOW/WALL WITH LEXAN GLASS BULLET RESISTENT MATERIAL FOR SAFETY/SECURITY			$10,000			
POLICE	NEW POLICE VEHICLES TO REPLACE FLEET	OPERATIONAL		$550,000			
POLICE	GUN RANGE BERM REPLACEMENT					$12,000	$12,000
POLICE	GUN RANGE REPAIR/REMODEL	OPERATIONAL		$30,000			
POLICE	BATHROOM/RECORDS/MAIN OFFICE FLOORING REMODEL	OPERATIONAL		$32,000			
PUBLIC WORKS - CEMETERY	OFFICE BUILDING IMPROVEMENTS	PLANNING	$15,000				
PUBLIC WORKS - PARKS	PARK IMPROVEMENTS	PLANNING	$515,000				
PUBLIC WORKS - PARKS	PARK IMPROVEMENTS	PLANNING	$100,000				
PUBLIC WORKS - PARKS	SPLASH PAD	PLANNING	$375,000				
PUBLIC WORKS - PARKS	PARK IMPROVEMENTS	PLANNING	$30,000				
PUBLIC WORKS - PARKS	UTILITY TRAILER	PLANNING		$5,647			
PUBLIC WORKS - PARKS	TILLER	PLANNING			$6,454		
PUBLIC WORKS - SANITATION	VEHICLE PURCHASE	PLANNING	$345,000				
PUBLIC WORKS - STREETS	UTILITY TRAILER	PLANNING	$15,000				
PUBLIC WORKS - STREETS	VEHICLE PURCHASE	PLANNING	$45,000				
PUBLIC WORKS - STREETS	PAVING ROAD RENOVATIONS	PLANNING	$685,525				
PUBLIC WORKS - STREETS	BACKHOE	PLANNING			$100,000		
PUBLIC WORKS - STREETS	DUMP TRUCK	PLANNING				172,774	
PUBLIC WORKS - STREETS	U-46 SUPERVISOR TRUCK	PLANNING			$26,499		
PUBLIC WORKS - STREETS	UTILITY TRAILER	PLANNING			$4,500		
PUBLIC WORKS - WATER AND SEWER	METERS AND METER REPAIR	PLANNING	$34,000				

DEPARTMENT	SCOPE OF WORK	STATUS	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
PUBLIC WORKS - WATER AND SEWER	WASTEWATER MATERIALS	PLANNING	$18,000				
PUBLIC WORKS - WATER AND SEWER	PIPE AND FITTINGS	PLANNING	$100,000				
PUBLIC WORKS - WATER AND SEWER	CONCRETE, FILL	PLANNING	$30,000				
PUBLIC WORKS - WATER AND SEWER	CDBG MIT SANITARY WASTEWATER RESILIENCY	PLANNING	$198,859				
PUBLIC WORKS - WATER AND SEWER	CAPITAL OUTLAY	PLANNING	$370,000				
PUBLIC WORKS - WATER AND SEWER	CITY MATCH DEO MADISON 5TH TO 11TH	PLANNING	$64,217				
PUBLIC WORKS - WATER AND SEWER	CITY MATCH SANITARY SEWER SMART SENSOR	PLANNING	$136,270				
PUBLIC WORKS - WATER AND SEWER	SANITARY SEWER SMART SENSORS	PLANNING	$154,426				
RECLAMATION FACILITY - WASTEWATER TREATMENT	DEO LIFT STATION 16 EXPANSION D0207 CITY...	PLANNING	$1,752,098				
RECLAMATION FACILITY - WASTEWATER TREATMENT	WWTP BIOSOLIDS LPR0004 FDEP	PLANNING	$242,984				
RECLAMATION FACILITY - WASTEWATER TREATMENT	U-92 SUPERVISOR TRUCK	PLANNING		$42,000			
RECLAMATION FACILITY - WASTEWATER TREATMENT	RECLAIMED SPRAYFIELD AND POND CONSTRUCTION	PLANNING		$25,000			
RECLAMATION FACILITY - WASTEWATER TREATMENT	CHLORINE STORAGE BUILDING ROOF REPAIR	PLANNING		$10,000			
RECLAMATION FACILITY - WASTEWATER TREATMENT	AERATION BLOWER (3 TOTAL)	PLANNING		$50,000	$50,000	$50,000	$50,000
RECLAMATION FACILITY - WASTEWATER TREATMENT	AERATION BASIN FLOW GATES/ VARIOUS SLUICE GATES	PLANNING		$25,000	$25,000	$25,000	$25,000
RECLAMATION FACILITY - WASTEWATER TREATMENT	AUTOMATIC COMPOSITE SAMPLER	PLANNING			$15,000	$15,000	$15,000
SANITATION	U-87 DIESEL REAR LOADER W/ TIPPING BAR	PLANNING	$230,000	$230,000			
SANITATION	U-30 DIESEL REAR LOADER W/ TIPPING BAR	PLANNING			$230,000		
TIF/CRA DOWNTOWN	DOWNTOWN CHRISTMAS LIGHTS	PLANNING	$30,000				
TIF/CRA DOWNTOWN	WAYFINDING	PLANNING	$15,000				
TIF/CRA DOWNTOWN	BUILDING IMPROVEMENT GRANT	PLANNING	$135,000				
TIF/CRA DOWNTOWN	LANDSCAPING	PLANNING	$25,000				
TIF/CRA DOWNTOWN	SITE AMENITIES	PLANNING	$10,000				
TIF/CRA DOWNTOWN	PUBLIC ART	PLANNING	$25,000				
TIF/CRA DOWNTOWN	ECONOMIC DEVELOPMENT	PLANNING	$15,000				
TIF/CRA DOWNTOWN	LARIMER RENOVATIONS	PLANNING	$150,000				
TIF/CRA DOWNTOWN	CAPITAL OUTLAY	PLANNING	$5,000				
TIF/CRA NORTH	CODE COMPLIANCE	PLANNING	$30,000				
TIF/CRA SOUTH	SIGNAGE	PLANNING	$10,000				
TIF/CRA SOUTH	SITE AMENITIES	PLANNING	$3,000				

DEPARTMENT	SCOPE OF WORK	STATUS	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
TIF/CRA SOUTH	LANDSCAPING	PLANNING	$10,000				
TIF/CRA SOUTH	CAPITAL OUTLAY	PLANNING	$50,615				
TIF/CRA SOUTH	324 RIVER ST REPAIRS TILGHMAN HOUSE	PLANNING	$300,000				
TIF/CRA SOUTH	CODE COMPLIANCE	PLANNING	$70,000				
TIF/CRA SOUTH	TRANSFER TO BETTER STREET	PLANNING	$20,621				
TIF/CRA SOUTH	GENERAL CAPITAL IMPROVEMENTS	PLANNING	$16,005				
WATER	GAC RE-BEDDING	PLANNING		$55,000	$55,000	$55,000	
WATER	GAC RE-BEDDING	OPERATIONAL		$50,000	$50,000	$50,000	$50,000
WATER	HIGH SERVICE PUMP VFDS	OPERATIONAL		$30,000	$30,000	$30,000	$30,000
WATER	CHEMICAL FEED PUMP REPLACEMENT	OPERATIONAL		$6,000	$6,000	$6,000	$6,000
WATER	WELL UPGRADES	OPERATIONAL		$50,000	$50,000	$50,000	$50,000
WATER TAXI	WATER TAXI IMPROVEMENTS	PLANNING	$10,000				
WATER TREATMENT PLANT	SRF DW54025 CARBON FILTERS	PLANNING	$1,312,368				
WATER TREATMENT PLANT	WELL UPGRADES	PLANNING	$55,000				
WATER TREATMENT PLANT	CAPITAL OUTLAY	PLANNING	$634,556				
WATER TREATMENT PLANT	U-67 SERVICE TRUCK	PLANNING			$41,620		
WATER TREATMENT PLANT	WELL UPGRADES (8 TOTAL)	PLANNING	$40,000	$50,000	$50,000	50000	$50,000
WATER TREATMENT PLANT	SCADA	PLANNING	$150,000	$150,000	$150,000	$150,000	$150,000
WATER TREATMENT PLANT	CHEMICAL FEED PUMP REPLACEMENT	PLANNING	$5,000				
WATER TREATMENT PLANT	HIGH SERVICE PUMP (4 TOTAL)	PLANNING	$20,000				
WATER TREATMENT PLANT	PRIMARY FEED PUMP REPAIR (4 TOTAL)	PLANNING	$9,000				
WATER TREATMENT PLANT	HVAC	PLANNING			$20,000	$30,000	$10,000
WATER TREATMENT PLANT	FILTERS	PLANNING	$50,000				
WATER TREATMENT PLANT	U-66 SUPERINTENDENT PICKUP TRUCK	PLANNING		$27,253			
WATER TREATMENT PLANT	FLOW METERS	PLANNING		$26,000	$10,000	$10,000	
WATER TREATMENT PLANT	VFD	PLANNING	$50,000	$20,000	$20,000	$20,000	$20,000
WATER TREATMENT PLANT	FILTERS	PLANNING		$110,000	$125,000	$136,000	$150,000
WATER TREATMENT PLANT	ELEVATED TANK	PLANNING		$330,000	$1,250,000		
WATER TREATMENT PLANT	GROUND STORAGE TANKS (3 TOTAL)	PLANNING		$50,000	$52,000	$55,000	$60,000
WATER TREATMENT PLANT	PAC TOWER	PLANNING		$125,000	$130,000	$135,000	$150,000
			$15,171,399	**$3,209,900**	**$3,326,073**	**$9,402,774**	**$9,179,000**

Private Property Rights Element

Goals, Objectives, & Policies

Goal PPRE - 1. ~~**Goal.**~~ Promote~~**The City of Palatka will make**~~ **local** ~~**decision making**~~decision-making that respects~~**with respect for**~~ **property rights and** ~~**with respect for**~~ **people's rights to participate in decisions that affect their lives and property.**

Obj. PPRE - 1.1. **Respect Property Rights**

~~**Objective 1. The City of Palatka will r**~~Respect judicially acknowledged and constitutionally protected private property rights.

Policy PPRE - 1.1.1. ~~**Policy 1.1.**~~ The City of Palatka will consider in its decision-making the property owner's right~~**right of a property owner**~~ to physically possess and control their~~**his or her**~~ interests in the property, including easements, leases, and mineral rights.

Policy PPRE - 1.1.2. ~~**Policy 1.2.**~~ The City of Palatka will consider in its decision-making the right of a property owner to use, maintain, develop, and improve their~~**his or her**~~ property for personal use, or for the use of any other person, subject to state law and local ordinances.

Policy PPRE - 1.1.3. ~~**Policy 1.3.**~~ The City of Palatka will consider in its decision-making the property owner's right~~**right of the property owner**~~ to privacy and to exclude others from the property to protect the owner's possessions and property.

Policy PPRE - 1.1.4. ~~**Policy 1.4.**~~ The City of Palatka will consider in its decision-making the right of a property owner to dispose of their~~**his or her**~~ property through sale or gift.

Historic Preservation Element

Goals, Objectives, & Policies

Goal HPE - 1. ~~The City shall r~~Recognize and protect historic resources through proactive preservation, education, and reinvestment.

Obj. HPE - 1.1. **Identification and Documentation**

~~Objective A.1.1 Survey - the City shall m~~Maintain and ~~update~~ expand its inventory of historic resources~~, and shall assist in showcasing local history, culture, and architecture~~ to support ongoing preservation, planning, and community education.

Policy HPE - 1.1.1. ~~Policy A.1.1.1~~ The City shall maintain and update Florida Master Site Files for all documented historic structures. ~~The City shall provide for the recognition and protection of historic resources through retaining and updated Florida Master Site Files for identified historic properti~~

Policy HPE - 1.1.2. ~~Policy A.1.1.6~~ The City will assist current and prospective property owners in obtaining the ~~The City shall provide~~ Master Site Files ~~to property owners of~~ for historic and potentially historic structures within the City~~inside and outside of historic districts~~.

Policy HPE - 1.1.3. ~~Policy A.1.1.3 The City shall maintain~~ Maintain the City's Certified Local Government (CLG) ~~designation from State of Florida and National Park Service~~status by~~,~~ committing to continue historic preservation efforts and reporting activities to the Florida Division of Historical Resources.

Policy HPE - 1.1.4. ~~Policy A.1.1.4~~ The City shall seek funding and technical support from the Department of State, Division of Historic Resources, to review and conduct further field surveys to identify any additional historical/archaeological sites that may exist within the City limits, with the first two areas of interest being the greater Northside and Palatka Heights.

~~Policy A.1.1.5 The City shall by 2020 survey the greater Northside area, Palatka Heights, and West View Cemetery to determine areas that are eligible for local and national historic designation~~

Policy HPE - 1.1.5. ~~Policy A.1.1.7~~ The City shall support public activities ~~which~~ that disseminate information regarding the historic significance of the City and its historic sites.

Policy HPE - 1.1.6. ~~Policy A.1.1.8~~ The City shall assist the Putnam County Historical Society in improving electronic and hard copy archive facilities.

Policy HPE - 1.1.7. ~~Policy A.1.1.9~~ The City shall coordinate with the Putnam County Historical Society, the Chamber of Commerce, and other~~s~~ organizations to update documentation of historic buildings in published guides, including a walking tour format, and to pursue ~~(~~funding available from the State Historic Preservation Office (SHPO).

Policy HPE - 1.1.8. ~~Policy A.1.1.10~~ The City shall continue to install interpretative kiosk signs in historic districts, Downtown, and in parks that exhibit local history and culture. In doing so, the City shall ensure that such efforts are closely coordinated with neighborhood residents and property owners, and that an overall plan is developed for such signs.

Obj. HPE - 1.2. Preservation Empowerment and Incentives

~~Objective A.2 Preservation - over time the City shall preserve 95% of its identified historic structures and shall encourage the annual improvement of at least two historic structures~~ Foster the long-term preservation and enhancement of historic structures by promoting rehabilitation, adaptive reuse, and ongoing stewardship through public awareness efforts, CRA incentives, and ~~Code~~ enforcement tools.

Policy HPE - 1.2.1. The City shall strive to preserve its identified historic structures and shall encourage the improvement of historic structures through public awareness efforts, Community Redevelopment Agency (CRA) initiatives, and Code enforcement.

Policy HPE - 1.2.2. The City shall implement public awareness and educational programs that inform residents on key historical preservation issues, including the benefits of preserving and rehabilitating historic structures.

Policy HPE - 1.2.3. ~~Policy A.2.2.1~~ The City shall provide for the recognition and protection of historic resources through this Element and additional implementing standards of the ~~Planning and Zoning Codes~~land development regulations.

Policy HPE - 1.2.4. ~~Policy A.2.2.2~~ The City shall protect ~~H~~historic resources ~~are protected~~ by designating them~~through designation~~ as historic sites ~~by the City~~. Such designated sites require plan review procedures for proposed alterations or remodeling that ensure~~s~~, through the permitting process, that the proposed activity will not degrade or destroy the historical ~~-~~/ ~~-~~archaeological significance of the site.

Policy HPE - 1.2.5. ~~Policy A.2.2.3~~ Neither the owner or person responsible for~~of, nor the person in charge of,~~ a property or structure within a locally designated historic district, property or structure shall allow~~permit~~ the resource to fall into a state of disrepair that~~which may~~ results in the deterioration of exterior features~~appurtenances~~ or architectural features. ~~so as to~~Such deterioration may produce, or tend to produce, ~~in the judgment of the board,~~ a detrimental effect upon the overall character of the district ~~as a whole~~ or on the life and character of the structure in question.

Policy HPE - 1.2.6. Adaptive reuse of historic structures shall be prioritized over actions that could diminish their historic value. Such reuse may allow remodeling or rehabilitation for otherwise non-conforming uses, provided the work does not compromise the structure's historical significance and the use is compatible with surrounding land uses.~~Adaptive reuse of historic structures shall be given priority over actions that would harm or destroy the historic value of such resources. Adaptive reuse shall include the permitting of historic structures to be remodeled or rehabilitated for a use that would be non-conforming to adjacent properties so long as the remodeling/rehabilitation does not affect the historical significance of the structure and the proposed use is or can be made compatible with adjacent land uses.~~

Policy HPE - 1.2.7. ~~Policy A.2.5.4~~ New construction in locally designated historic districts shall be architecturally compatible with adjacent and vicinity structures. Compatibility standards within the ~~Planning Code~~land development regulations shall ensure that such new construction neither detracts from nor imitates architectural character in the vicinity.

Policy HPE - 1.2.8. ~~Policy A.2.5.6~~ The City shall consider on a case-by-case basis the granting of state-enabled city tax exemptions for locally designated historic structures, including:

A. ~~a~~A ten-year freeze on property tax increases attributable to historic renovations;

B. 100% property tax exemption when the cost of historic renovation exceeds 50% of the property value; and

C. 50% property tax exemption for commercial and non-profit use of publicly accessible buildings (public access, including those structures with historic facades visible from the right-of-way).

Policy HPE - 1.2.9. ~~Policy A.2.5.7~~ The City will utilize CRA and other funding sources for infrastructure improvements in locally designated historic districts, including:

A. ~~r~~Restoration of brick streets and historic curbs;

B. ~~n~~New or retrofitted period streetlighting;

C. ~~s~~Sidewalk construction and reconstruction;

D. ~~t~~Traffic calming;

E. ~~u~~Unified and unique signage, wayfinding, and gateway/entry features;

F. ~~p~~Parks improvements;

G. ~~p~~Power line undergrounding; and

H. ~~s~~Street tree planting.

Policy HPE - 1.2.10. ~~Policy A.2.5.8~~ Continue programs that leverage private investment on appropriate historic building improvements with City Tax Increment Financing (TIF) or other funds.

Policy HPE - 1.2.11. ~~Policy A.2.5.9~~ The City shall continue programs that leverage private historic rehabilitation investment ~~on~~ for locally designated structures using~~with~~ City TIF or other funds~~. Consider~~ and consider programs that incentivize~~ing~~ the acquisition of historic homes by both private and public entities.

Policy HPE - 1.2.12. ~~Policy A.2.5.10~~ In cooperation with the Historic Preservation Board and the Putnam County Historical Society, continue to work to preserve, renovate, and market the City's historic resources, including the following: Bronson-Mulholland House, Larimer Arts Center, Old A.C.L. Union Depot, Palatka City Hall, Palatka Waterworks, Putnam County Historical Museum, Tilghman House, Century Block/Riverfront Square (100 Block N. 2nd St.), Central Academy, West View Cemetery, Oak Hill East Cemetery, Municipal Golf Course, Booker Park, Hank Bryan Park, and the North and South Historic Districts.

Policy HPE - 1.2.13. The City shall pursue designation of the Downtown St. Johns Avenue corridor as a National Register Historic District in coordination with local property owners, the State Historic Preservation Office, and other preservation partners.

Policy HPE - 1.2.14. ~~Policy A.2.5.11~~ The City shall ~~C~~continue to seek public and private funding sources to support improvements for downtown and the historic district, including both ~~improvement for~~ publicly and privately owned properties.~~,~~ Potential funding sources include the ~~utilizing funding from sources such as~~ State Historic Preservation Office Acquisition and Development (restoration), Survey and Planning, and Education grants, as well as private/nonprofit sources such as the National Trust grant and revolving loan funds.

Policy HPE - 1.2.15. ~~Policy A.2.5.12~~ The City shall ~~C~~continue to utilize design standards for downtown that protect the historic character and pedestrian orientation of buildings, including prohibition of blank walls on new or renovated buildings,~~;~~ use of awnings and canopies,~~;~~ and general compatibility with existing and adjacent historic buildings.

Economic Development Element

Goals, Objectives, & Policies

Goal EDE - 1. To maintain and diversify the City's core economic base, cultivate job creation, and establish long-term stability. ~~Goal I.1. To improve the City by emphasizing and promoting its assets, pursuing its opportunities, and improving deficiencies in infrastructure and Codes noncompliance.~~

Obj. EDE - 1.1. **Maintain Programs and Partnerships**

Maintain economic development programs and local non-profit partnerships that support and strengthen the core economic base of Palatka.

~~Objective I.13 City Economic Development - strengthen City economic development efforts, as resources allow.~~

Commented [JBP1]: Redundant with Obj. EDE 1.1

~~Policy I.13.1 Consider separate advisory CRA board to allow for stronger focus on redevelopment.~~

Commented [JBP2]: Merged into the Policy below

Policy EDE - 1.1.1. ~~Policy I.13.2~~The City shall explore establishing a ~~city~~ staff position, such as an ~~e~~Economic ~~d~~Development ~~staff~~ Coordinator~~,position - not~~ to support economic development partnerships and initiatives led by~~replace~~ the Putnam County Chamber of Commerce, and to enhance the City's economic development capacity, as resources allow ~~efforts but to supplement them~~.

Policy EDE - 1.1.2. ~~Policy I.3.8~~ The City shall~~Interface~~ collaborate with public, private, non-profit,~~state~~ and~~regional~~ tourism agencies to advance economic development, enhance community benefits, and promote~~develop~~ a distinct~~clearer~~ identity for the City.

Policy EDE - 1.1.3. ~~Policy I.10.2~~ The City shall ~~P~~pursue grant and loan opportunities offered by ~~established~~ foundations, state and~~,~~ federal programs, and other entities to support capital improvement projects, including airport facilities, and to attract and retain new businesses. ~~grant and loan opportunities in conjunction with the entities listed above,~~

~~Policy I.7.1 Continue to pursue state and federal grants for capital improvements in airport facilities and new business attraction and retention (within reason, ensuring not to over commit the City to matching grant costs).~~

Commented [JBP3]: Merged into the above Policy

~~Objective I.1. Downtown - increase the downtown business occupancy rate to over 90%, by marketing and utilizing CRA funds when justified and available.~~

Commented [JBP4]: Implemented by the below two policies

Policy EDE - 1.1.4. ~~Objective I.6 CRAs -~~ The City shall maintain its~~current~~ Community Redevelopment Areas (CRAs) and use Tax Increment Financing (TIF) revenues, in coordination with public-private partnerships, to improve building conditions, create jobs, and increase tax revenues~~, and establish new CRAs when identified areas exhibit clear symptoms of blight~~.

Commented [JBP5]: Retooled to read more like a policy; second half was redundant with below policy EDE 1.1.5

Policy EDE - 1.1.5. ~~Policy I.6.1~~ The City shall strengthen its CRA program by considering a separate advisory board and by exploring the feasibility of e~~E~~stablishing new CRAs~~Community Redevelopment Areas~~ along blighted sections of major thorough~~-~~fares such as Reid St., SR 19, Crill Ave., and US Hwy 17, along with adjacent residential areas, to lay the groundwork for future localized public~~-~~/private redevelopment and economic growth~~improvement projects~~.

Policy EDE - 1.1.6. The City shall reestablish the Palatka Main Street program to drive economic growth through business retention and recruitment, historic preservation, events, and marketing, using partnerships and grants to fund improvements and attract community investment.

Policy EDE - 1.1.7. ~~Policy I.13.3~~ The City shall c~~C~~onsider tax exemptions for property improvements to new or expanding businesses in brownfields or enterprise zones ~~(requires~~by city referendum~~,)~~ under applicable Florida Statutes~~F.S. 196.1995~~.

Policy EDE - 1.1.8. ~~Policy I.6.2~~ The City shall ~~E~~explore public-private partnerships where CRA funds can be best leveraged with private resources to improve building conditions, generate increased tax revenues, and create jobs.

Policy EDE - 1.1.9. ~~Policy I.13.1~~ The City shall ~~C~~consider establishing a separate advisory CRA board to allow for a stronger focus on redevelopment.

Policy EDE - 1.1.10. ~~Objective I.10 Agency Coordination -~~ The City shall coordinate with local and regional planning, cultural, and community development entities that have similar goals of ~~benefitting~~ benefiting the community.

Policy EDE - 1.1.11. ~~Policy I.10.1~~ The City shall ~~S~~strengthen strategic partnerships with other units of government, quasi-public, and non-profit groups~~, including but not limited to African Cultural Arts Council, the Arts Council of Greater Palatka, Conlee-Snyder Mural Committee, Downtown Palatka, Inc., Habitat for Humanity, Northeast Florida Regional Council, Putnam Blueways and Trails,~~

~~Putnam County, Palatka Art League, Putnam County Chamber of Commerce, Putnam County Economic Development Council, Putnam County Historical Society, Ravines State Gardens, Revitalize Historic Palatka, St. Johns River State College, the St. Johns River Water Management District, and the Water Works Environmental Education Center.~~

Policy EDE - 1.1.12. The City will explore the possibility of~~possibly utilizing~~ hiring a city-funded grants staff person, who could also act as the City's economic development coordinator, at such a time that resources allow.

Policy EDE - 1.1.13. The City shall explore partnerships with public and private landowners to activate vacant or underutilized properties for temporary or permanent facilities that support local business growth, entrepreneurship, and nonprofit operations.

Obj. EDE - 1.2. **Diversify Our Economic Base**

Explore partnerships, programs, and funding opportunities with nearby jurisdictions in pursuit of expanding Palatka's traditional economic base.

Policy EDE - 1.2.1. ~~Policy I.11.1~~ The City shall ~~Work~~coordinate with the ~~C~~county to identify an appropriate~~logical~~ lan22d use mix~~for lands identified~~ for future expansion and annexation areas, ensuring~~including~~ sufficient land~~s~~ for commercial and industrial use.

Policy EDE - 1.2.2. ~~Policy I.5.3~~ The City shall ~~Encourage public-private partnerships to extend water and sewer lines~~ coordinate with the county to encourage public-private partnerships that extend water and sewer lines to industrial and business parks ~~Plum Creek Industrial Park and to the western portion of Putnam County Business Park~~ where~~n~~ there is a likelihood of job creation, thereby maximizing public investments ~~and reduced costs of public investment~~.

Policy EDE - 1.2.3. ~~Policy I.13.3~~ The City shall work~~Consider~~ with the county and the Northeast Florida Regional Council (NEFRC) to evaluate and, when appropriate, pursue tax exemptions for property improvements to new or expanding businesses in brownfields or enterprise zones ~~(requires city referendum)~~ under applicable Florida Statutes~~F.S. 196.1995~~ and subject to approval by City referendum.

Policy EDE - 1.2.4. ~~Policy I.11.2~~ The City shall ~~C~~consider an Interlocal Service Boundary A~~a~~greement (ISBA) with the c~~C~~ounty to~~that would~~ define the logical extent of city-provided urban services, ~~and~~ establish~~provide for~~ funding strategies for

service area expansion, ~~and annexationObjective I.11 Annexation -~~ and pursue long-term annexation or consolidated urban service delivery area goals ~~for lands~~ within the City's logical extent and area of influence, ~~:~~ including west to Francis and SR 19, north to Rice Creek, and south to include East Palatka.

~~Objective I.5 Industrial Parks - assist the Chamber and the County in attracting new business to the Putnam County Business Park and the Plum Creek Business Park.~~

Commented [JBP6]: Merged into the below policy

Policy EDE - 1.2.5. ~~Policy I.5.1~~ The City shall ~~A~~assist the Economic Development Council (EDC), ~~and~~ Chamber of Commerce, and Putnam County in attracting targeted industries to ~~marketing the Plum Creek and Putnam County~~ the area's industrial parks ~~to targeted industries~~, and in providing technical zoning assistance and other relevant information as ~~when~~ needed.

~~Policy I.5.2 Assist the County in developing a flexible platting process for Putnam County Business Park, in which the City could approve a road, stormwater, and easement plat and then allow staff approval for minor adjustments including shifts of easements, lot splits, etc.~~

Obj. EDE - 1.3. Cultivate Job Growth

Explore incentives to increase support for business owners, strengthen existing business networks, and foster new business networks within the local economy.

~~Objective I.9 Business Incubation - develop business incubation that serves all levels of the community.~~

Commented [JBP7]: No longer serves a purpose as a GOP with the addition of Objective EDE 1.3

Policy EDE - 1.3.1. ~~Policy I.1.3~~ The City shall ~~P~~provide incentives to support ~~for~~ live-work opportunities for artists, entrepreneurs, and business ~~persons~~owners, encouraging spaces that combine residential and commercial use, foster creativity and innovation, and contribute to the local economy.

Policy EDE - 1.3.2. ~~Policy I.9.1~~ If capacity is available, the City shall ~~S~~support small business development and incubation by partnering with ~~the services of~~ the Florida Small Business Development Center (FSBDC) ~~, housed at the Putnam County Chamber of Commerce,~~ to provide ~~deliver~~ up-to-date management advice ~~,~~ and training, such as selecting suitable business locations, planning for expansion and growth, delivering basic management services, employing positive hiring practices, offering flexible shared facilities, and distributing information to help business owners make sound decisions ~~and to assist potential owners in getting started~~.

~~Policy I.9.3 In planning for incubation, stress the following elements that help businesses to succeed: determining the best location; having available space for expansion, availability of basic services (reception, conference room), track record of the incubator's manager, "graduation" policy, flexible space, common facilities, and negotiation with service firms (accounting, tax, marketing, legal, advertising and business planning) for trial-period discounts for services to new businesses.~~

Commented [JBP8]: Merged relevant information into the above Policy

Policy EDE - 1.3.3. ~~Policy I.9.2~~ The City shall ~~Consider~~identify opportunities to work~~ing~~ with the St. Johns River State College, Florida School of the Arts (SJRSC/FLOARTS) to complement FSBDC's efforts in establishing a downtown incubator~~,~~ branch~~,~~ and continuing education facility to address the need for accessible job training and education ~~that is accessible for those most in need~~, and to build on the potential synergy between the arts and education.

Obj. EDE - 1.4. Enhance Connectivity and Services

Support and implement projects that improve the transportation, connectivity, and infrastructure services within Palatka to attract new businesses and create jobs.

~~Objective I.12 Transit - support local and interlocal transit.~~

Commented [JBP9]: No longer applicable with the addition of Obj EDE 1.4

Policy EDE - 1.4.1. ~~Policy I.14.2~~ To stimulate economic development, attract tourism, and promote downtown businesses, the City shall initiate efforts to ~~P~~plan for and develop bicycle routes or trails ~~to~~ link~~ing~~ the terminus of the Palatka-to-Lake Butler ~~Lake Butler-Palatka rail~~ trail to downtown, creating a direct regional connection for cyclists, outdoor recreation tourists, and other related activities that contribute to local spending.

Policy EDE - 1.4.2. ~~Policy I.12.1~~ The City shall explore mechanisms to, and support efforts in service of, ~~i~~implement~~ing~~ a water taxi program for tourism and transit purposes, including potential connections between Riverfront Park and Murphy Island for hikers or campers.

~~Policy I.14.3 Support public and/or private water taxis that connect the Riverfront Park with Murphy Island for hikers and/or campers.~~

Commented [JBP10]: Merged into the above Policy

Policy EDE - 1.4.3. ~~Policy I.12.1~~ To support business incubation, tourism, and local marketing, the City shall enhance~~Provide~~ regional transit and rail access by supporting ~~assistance and funding for~~ the Ride Solution transit system, as ~~when~~ resources allow. As part of this system, the City will coordinate with Amtrak to achieve a manned station and improve luggage and bicycle accommodations, and partner with the Putnam County Tourist

Development Council to market rail daytrips from regional origins such as Jacksonville, Orlando, and South Georgia.

~~Policy I.12.2 Persuade Amtrak to convert train station to "manned" status, with an interim measure of modifying cars and equipment to load larger luggage and bicycles.~~

~~Policy I.12.3 Work with the Putnam County Tourist Development Council to market and promote rail daytrips to City from regional origins such as Jacksonville, Orlando, South Georgia, etc.; with hiking, water taxi, and downtown shopping/eating as a draw.~~

Policy EDE - 1.4.4. ~~Policy I.7.2~~ The City will work to attract more airport traffic and increase commercial activity by ~~Policy I.7.3I~~implementing the marketing strategies identified~~proposed~~ in~~by~~ the Airport Master Plan and enhancing~~improve~~ the appearance of the airport through ~~use of~~ strategic landscaping.

~~Objective I.7 Airport - improve Airport function and appearance.~~

~~Policy I.7.1 Continue to pursue state and federal grants for capital improvements in airport facilities and new business attraction and retention (within reason, ensuring not to over commit the City to matching grant costs).~~

~~**Policy EDE - 1.1.1.**~~**Policy EDE - 1.4.5.** The City shall seek funding for improvements to critical utilities and infrastructure, including upgrades to the biosolids treatment and dewatering system at the wastewater treatment facility, replacement of previously surveyed aging water lines, and expansion and maintenance of the existing re-use water system.

~~Objective I.8 Infrastructure - pursue the following high-priority economic development-related infrastructure projects~~

~~Policy I.8.1 Obtain funding for improvements to the biosolids treatment and dewatering system of the wastewater treatment facility~~

~~Policy I.8.2 Continue to seek funding for the replacement of approximately 65 miles of aging water lines that are exhibiting problems of low water quality and pressure due to tuberculation (build-up) in corroded pipes.~~

~~Policy I.8.3 Continue to expand re-use water system that now serves the municipal golf course, airport, and cemeteries.~~

Commented [JBP11]: Merged into the above Policy

Commented [JBP12]: Merged into the above Policy

Commented [JBP13]: Merged into the above policy

Commented [JBP14]: All four merged into the above policy

Policy EDE - 1.4.6. The City shall ensure that public facilities within city limits offer modern amenities, operate efficiently, and remain well-maintained by exploring the feasibility of consolidating City offices, replacing or upgrading obsolete public buildings, and establishing an ongoing building maintenance plan and fund.

~~Policy I.8.4 Explore the consolidation of City offices and the replacement or upgrading of obsolete public buildings.~~

~~Policy I.8.5 Establish an ongoing public building maintenance plan and fund.~~

Commented [JBP15]: Both Policies merged into the above Policy

Obj. EDE - 1.5. **Promote a Vibrant Lifestyle**

Foster programs and amenities that improve historical, cultural, and recreational assets, and market critical areas like Downtown and the Riverfront.

Policy EDE - 1.5.1. The City shall work with the County Chamber of Commerce, the Tourist Development Council, and other partners to promote the City and county as premier eco-tourism and heritage tourism destinations. Efforts shall include marketing fishing tournaments, highlighting historic, natural, and cultural resources, and installing interpretive kiosks in historic districts and downtown to enhance visitor experiences and support the local tourism economy.

~~Policy I.14.4 Work with the Chamber and the Tourist Development Council promote the City's historic, natural, and cultural resources.~~

~~Policy I.14.1 Continue to support and promote fishing tournaments.~~

~~Policy I.14.5 Continue to install kiosk interpretative signs in historic districts and downtown, to highlight local historic, architecture, environment, and culture.~~

Commented [JBP16]: All merged into the above Policy

Policy EDE - 1.5.2. The City shall promote art events sponsored by local artist organizations, such as the Arts Alliance of Putnam, and maintain an annual inventory of art facilities and programs to guide planning and use, and assess community cultural needs to strengthen the arts economy and expand cultural opportunities.

~~Policy I.3.4 Support art events that attract artists to the City like the Chalkfest and other Arts Council events.~~

~~Policy I.3.5 Inventory art facilities and programs to assist in determining types of facilities, capacities and activities to be scheduled. Update inventory annually.~~

~~Policy I.3.6 Complete an assessment of cultural needs of the community.~~

Commented [JBP17]: All merged into the above Policy

Policy EDE - 1.5.3. ~~Policy I.1.1~~ The City shall assess opportunities to reestablish its Main Street program to lead downtown revitalization and economic development efforts. This shall include retaining a dedicated Main Street Manager who is directed by an independent citizen board and reports to the City Commission. The program will focus on business retention and recruitment, historic preservation, marketing, events, and partnerships that strengthen the downtown economy and enhance Palatka's position as a regional destination.~~As resources allow, the City should retain a Main Street Manager who is directed by an independent citizen board while reporting to the City Commission~~

Policy EDE - 1.5.4. The City shall continue to improve and maintain Riverfront Park as a clean, safe, and attractive multi-use destination for walking, sightseeing, boating, fishing, and shrimping. These efforts shall align with and advance the Michael Redd Riverfront Master Plan, including park renovations, mixed-use development, and the creation of an entertainment district to attract residents, visitors, and investment.

~~Objective I.2 Riverfront Park - improve and maintain Riverfront Park as a multi-use park emphasizing walking, enjoying the view, boating, fishing, and shrimping, with reasonable regulations and funding that provides for an attractive, clean, and safe environment.~~

~~Policy I.2.1 Continue to implement the Michael Redd Riverfront Master Plan including park renovation, mixed-use development, and entertainment district.~~

Commented [JBP18]: Merged into the above Policy

Policy EDE - 1.5.5. ~~Policy I.1.6~~ The City shall use the Downtown Overlay Standards to guide development and redevelopment, designate a downtown historic district as resources allow, and implement design improvements that enhance downtown's appeal, functionality, and economic vitality. These improvements may include~~Continue to plan for and institute downtown design improvements including the following~~:

A. Nurturing~~e~~, trimming, and replacing~~e~~ downtown street trees.

B. ~~Consider i~~Instituting public and private lighting improvements in the form of a "Light Up Downtown program," particularly for historic facades.

C. Filling gaps~~holes~~ (vacant lots, parking lots) in the downtown building fabric by installing "streetwalls" or low hedges/walls along the frontage of vacant lots and parking lots ~~that continue the line of buildings that provides enclosure for the street~~.

D. Developing and maintaining a signage program for public parking, public buildings, and merchant directories that is tasteful and recognizable.

E. ~~Consider e~~Establishing a civic facility like a town square with a pavilion in an interior downtown location within walking distance of the riverfront. ~~This space would not be open like the riverfront, but enclosed by buildings like urban plaza, celebrating the city instead of river/open space. This area would be utilized for special events and would link pedestrians and energy from the public riverfront to the retail district. Several potential locations elist for this such as the northwest corner of St. Johns Ave. and 2nd St., the courthouse parking lot, or the courthouse lawn.~~

F. Beautifying currently unattractive and critically important view corridors from US 17 to attract passers-by, ~~:~~ utilizing street trees and plantings, building canopies/~~-~~awnings, and parking/vacant lot streetwalls.

G. Developing a parking study that identifies current and future parking demand and supply, with an emphasis on public parking. ~~Work to provide for public parking either through small and scattered lots peripheral to St. Johns Avenue.~~

H. As demand grows, ~~P~~planning for eventual parking garage(s) that will include ground floor retail or office space.

I. ~~Continue u~~Using grant and other funding to transform the Price Martin Center into a mid-size performing ~~A~~arts ~~C~~center., ~~upgrade lighting, sound, and wiring; fit interior with appropriate seating, and improve design elements.~~

~~Policy I.1.7 Continue to review downtown development and redevelopment utilizing the Downtown Overlay Standards, and designate a downtown historic district as resources allow.~~

Commented [JBP19]: Merged into the above Policy

Policy EDE - 1.5.6. ~~Objective I.4 Trees -~~ To~~o~~ enhance downtown's appeal, attract investment, and retain ~~its status as a~~ Tree City status, the City shall:

A. ~~-e~~Establish and maintain a tree advisory board;~~-~~

B. ~~develop~~Adopt a tree preservation ordinance;~~-~~

C. ~~e~~Commit at least $2 per capita annually~~($20,000)~~ to~~on~~ tree planting and care~~ing for trees~~;~~,~~

D. Continue officially observing Arbor Day, and;

E. Develop a street tree inventory along collector and arterial corridors as part of a citywide master plan~~, and pursuing the following strategies~~.

~~Develop tree inventory of street trees along collector and arterial road corridors in conjunction with the development of a citywide Master Tree Plan;~~

Commented [JBP20]: Merged into the above Policy

Policy EDE - 1.5.7. ~~Policy I.4.3~~ The City shall actively pursue~~Identify additional~~ funding sources for downtown tree planting and maintenance through programs like Keep America Beautiful~~ and~~ adopt-a-median, adopt-a-block, and other sponsorship and recognition programs. These investments shall be used to enhance the streetscape, strengthen downtown's identity, attract businesses, draw visitors, and create a more vibrant and competitive economic environment.

Policy EDE - 1.5.8. ~~Policy I.4.4~~ The City shall ~~Administer~~implement and periodically update Tree Protection, Landscaping, ~~and~~ Screening, and Buffering ~~C~~codes in the Land Development Regulations (LDRs) to maintain a high-quality downtown environment without imposing an ~~, and adjust these Codes in a manner that they provide strategic and needed green space while not presenting an~~ unreasonable cost burden to development and redevelopment.

~~Objective I.3 Arts the City shall utilize innovative and practical strategies to enhance the City's Arts/Cultural programs and activities.~~

Policy EDE - 1.5.9. The City shall coordinate efforts with public and private entities aimed at supplementing the existing tree canopy along roadways, preserving and pruning existing trees, and planting appropriate new urban street trees where needed.

Policy EDE - 1.5.10. ~~Policy I.4.2~~ The City shall continue to ~~C~~commit the City's Tree Fund ~~(funded solely by development mitigation of the tree protection ordinance, when trees are removed for new construction projects)~~ to help implement the Master Tree Plan.

Policy EDE - 1.5.11. ~~Objective I.14 Tourism -~~The City shall support the growth of the City and ~~C~~county as an eco-tourism and heritage tourism destination.

ORDINANCE NO. 2026-31

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, APPROVING FOR TRANSMITTAL PROPOSED AMENDMENTS TO THE CITY OF PALATKA COMPREHENSIVE PLAN PURSUANT TO CHAPTER 163, PART II, FLORIDA STATUTES; AMENDING THE FUTURE LAND USE, TRANSPORTATION, HOUSING, PUBLIC FACILITIES, CONSERVATION, RECREATION AND OPEN SPACE, INTERGOVERNMENTAL COORDINATION, CAPITAL IMPROVEMENTS, PROPERTY RIGHTS, HISTORIC PRESERVATION, AND ECONOMIC DEVELOPMENT ELEMENTS OF THE COMPREHENSIVE PLAN; AUTHORIZING TRANSMITTAL OF THE PROPOSED AMENDMENTS, TOGETHER WITH THE SUPPORTING DATA AND ANALYSIS, TO THE FLORIDA DEPARTMENT OF COMMERCE AND OTHER REVIEWING AGENCIES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING FOR CONFLICTS, SEVERABILITY, SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, the City of Palatka is required to adopt and maintain a comprehensive plan consistent with the Local Government Comprehensive Planning and Land Development Regulation Act, Chapter 163, Part II, Florida Statutes; and

WHEREAS, Sections 163.3177 and 163.3184, Florida Statutes, authorize local governments to amend their comprehensive plans after conducting the public hearings and review procedures prescribed by law; and

WHEREAS, the City has prepared proposed amendments to various elements of the City of Palatka Comprehensive Plan to ensure that the Plan continues to provide an effective framework for the orderly growth, redevelopment, conservation, infrastructure planning, and long-term economic vitality of the City; and

WHEREAS, the proposed amendments include revisions to the Future Land Use, Transportation, Housing, Public Facilities, Conservation, Recreation and Open Space, Intergovernmental Coordination, Capital Improvements, Property Rights, Historic Preservation, and Economic Development Elements, as more particularly set forth in Exhibit "A," attached hereto and incorporated herein by reference; and

WHEREAS, the City Planning Board, serving as the Local Planning Agency pursuant to Section 163.3174, Florida Statutes, conducted a duly noticed public hearing on July 7, 2026, considered the proposed amendments, supporting data and analysis, received public comment, and recommended that the City Commission approve the amendments for transmittal; and

WHEREAS, the City Commission conducted a duly advertised public hearing on July 23, 2026, in accordance with the requirements of Chapter 163, Florida Statutes, considered the recommendations of the Local Planning Agency, the supporting data and analysis, staff recommendations, and public testimony; and

WHEREAS, the City Commission recognizes that a comprehensive plan is the City's long-range policy document governing future land use, transportation, public facilities, housing, natural

resources, economic development, intergovernmental coordination, and other matters affecting the health, safety, welfare, and quality of life of present and future residents; and

WHEREAS, the City Commission finds that the proposed amendments are appropriate for transmittal to the Florida Department of Commerce and other reviewing agencies for review and comment pursuant to Section 163.3184, Florida Statutes, prior to final adoption.

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

SECTION 1. LEGISLATIVE FINDINGS.
The foregoing recitals are true and correct and are incorporated herein as the legislative findings of the City Commission.

SECTION 2. PURPOSE AND INTENT.
Notwithstanding the limitations imposed by SB 180, the purpose and intent of these proposed Comprehensive Plan Amendments is to ensure that the City of Palatka Comprehensive Plan continues to serve as an effective, coordinated, and legally sufficient policy framework for the City's future growth, redevelopment, conservation, and provision of public facilities and services. Specifically, the amendments are intended to:
A. Modernize and clarify the goals, objectives, and policies contained within the Comprehensive Plan to improve readability, consistency, and implementation;
B. Ensure continued consistency with the requirements of Chapter 163, Part II, Florida Statutes, and other applicable provisions of state law;
C. Reflect current demographic, economic, environmental, infrastructure, housing, transportation, and land use conditions affecting the City;
D. Promote coordinated and fiscally responsible growth by ensuring that future development is supported by adequate public facilities, infrastructure, and governmental services;
E. Protect and enhance the City's natural resources, historic and cultural assets, neighborhoods, parks, recreational resources, and overall quality of life;
F. Encourage economic development, redevelopment, housing opportunities, and private investment in a manner that is compatible with the City's long-term planning objectives;
G. Improve internal consistency among the various elements of the Comprehensive Plan and between the Comprehensive Plan and the City's Land Development Regulations; and
H. Establish updated policy guidance for future legislative, administrative, and land use decisions in furtherance of the public health, safety, welfare, and economic prosperity of the citizens of the City of Palatka.
The City Commission further finds that approval of this Ordinance authorizes only the transmittal of the proposed amendments for state and regional review pursuant to Section 163.3184, Florida Statutes. Final adoption of any Comprehensive Plan amendment shall occur only after completion of the statutory review process and consideration of all timely comments received from reviewing agencies and the public.

SECTION 3. APPROVAL FOR TRANSMITTAL.
The City Commission hereby approves the proposed Comprehensive Plan Amendments attached as Exhibit "A" for transmittal pursuant to Section 163.3184, Florida Statutes.

SECTION 4. AUTHORIZATION TO TRANSMIT.

The City Manager, City Attorney, Planning Director, and City Clerk, or their respective designees, are authorized to transmit this Ordinance, the proposed Comprehensive Plan Amendments, all supporting data and analysis, and such additional materials as may be required by Chapter 163, Florida Statutes, to the Florida Department of Commerce and all reviewing agencies identified by law.

SECTION 5. EXISTING COMPREHENSIVE PLAN TO REMAIN IN EFFECT.
The existing City of Palatka Comprehensive Plan shall remain in full force and effect unless and until the proposed amendments are subsequently adopted by the City Commission following completion of the state review process established by Chapter 163, Florida Statutes.

SECTION 6. ADMINISTRATIVE CORRECTIONS.
The City Manager, Planning Director, and City Attorney are authorized to make such non-substantive formatting, numbering, cross-reference, citation, and technical corrections to the transmitted documents as may be necessary to facilitate state agency review, provided that no such correction alters the substantive intent or policy direction approved by the City Commission.

SECTION 7. CONFLICTS.
All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 8. SEVERABILITY.
If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions of this Ordinance, which shall continue in full force and effect.

SECTION 9. 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.

SECTION 10. EFFECTIVE DATE.
This Ordinance shall become effective immediately upon its adoption. Approval of this Ordinance constitutes authorization for transmittal only and shall not constitute final adoption of the proposed Comprehensive Plan Amendments. Final action on the proposed amendments shall occur only after completion of the review process established by Chapter 163, Florida Statutes.

PASSED UPON FIRST READING this 23rd day of July 2026.

PASSED AND ADOPTED UPON SECOND AND FINAL READING this 27th day of August 2026.

CITY OF PALATKA

_____

By: Mayor: Roberta Correa

ATTEST:

_____

City Clerk: Karen Hayes, FCPC

APPROVED AS TO FORM AND CORRECTNESS:

_____

City Attorney: Jane West, ESQ.

Business Impact Estimate

Proposed ordinance's title/reference: "**ORDINANCE 2026-31 AMENDING THE CITY'S COMPREHENSIVE PLAN PURSUANT TO SECTION 163.3191, FLORIDA STATUTES"** more specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, APPROVING FOR TRANSMITTAL PROPOSED AMENDMENTS TO THE CITY OF PALATKA COMPREHENSIVE PLAN PURSUANT TO CHAPTER 163, PART II, FLORIDA STATUTES; AMENDING THE FUTURE LAND USE, TRANSPORTATION, HOUSING, PUBLIC FACILITIES, CONSERVATION, RECREATION AND OPEN SPACE, INTERGOVERNMENTAL COORDINATION, CAPITAL IMPROVEMENTS, PROPERTY RIGHTS, HISTORIC PRESERVATION, AND ECONOMIC DEVELOPMENT ELEMENTS OF THE COMPREHENSIVE PLAN; AUTHORIZING TRANSMITTAL OF THE PROPOSED AMENDMENTS, TOGETHER WITH THE SUPPORTING DATA AND ANALYSIS, TO THE FLORIDA DEPARTMENT OF COMMERCE AND OTHER REVIEWING AGENCIES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING FOR CONFLICTS, SEVERABILITY, SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

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 law[1] 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

[1] See Section 166.041(4)(c), Florida Statutes.

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 Accessory Dwelling Unit ordinance seeks to address the City's affordable housing crisis by allowing ADUs in single-family residential districts.

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 the ordinance will create any direct economic impact to businesses in Palatka, beyond a positive economic impact due to construction and development of new residential structures.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: None

4. Additional information the governing body deems useful (if any): In 2013, Governor Rick Scott signed a bill banning gaming centers; however, state officials left enforcement of the law in the hands of local officials. While many counties and cities throughout the state adopted internet café bans, Palatka allowed the businesses to continue to operate unregulated. Internet cafes in Palatka have been posing an increased threat to public safety and have become localized areas of crime. The cafes create an unsafe environment for surrounding businesses because of criminal activity and frequently serve as a front for illegal activity.