

ROBERTA M. CORREA
MAYOR - COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER



MARCIA G. CARTY, CPA, CGFO
CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC
CITY CLERK

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT

AGENDA
CITY COMMISSION MEETING
June 26, 2025 at 6:00 PM

1. CALL TO ORDER

- a. Invocation
- b. Pledge of Allegiance
- c. Roll Call

2. APPROVAL OF MINUTES

- a. May 22, 2025
- b. May 28, 2025

3. PUBLIC RECOGNITION/PRESENTATIONS

- a. IN THE SPOTLIGHT - Employee of the Month
- b. Florida League of Cities: Home Rule Hero
- c. Pride Month Proclamation
- d. Mayor Wilford Merriam
- e. City of Palatka Leadership Academy 2025 Graduating Class

4. CITY MANAGER AND ADMINISTRATIVE REPORTS

- a. Joe Verrechio - Playground Equipment Update
- b. Water Quality Report
- c. Palatka Gas Authority June 05, 2025 Minutes
- d. City Manager Verbal Report
- e. CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENDITURES REPORT FOR THE EIGHT MONTH ENDED MAY 31, 2025 Summary and Detail
- f. CITY OF PALATKA , FLORIDA ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2024

5. PUBLIC COMMENTS

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

6. CONSENT AGENDA

- a. Tom Dolan - Planning Board Application
- b. ADOPT RESOLUTION 2025-R-75 authorizing the Palatka Police Department to utilize the law enforcement trust fund in the budgeted amount not to exceed \$10,000 to purchase safety equipment, training equipment and community service supplies.
- c. ADOPT RESOLUTION 2025-R-81 Authorizing Award of ITB 2024-21 to Gray Construction Services, Inc. for the Price-Martin Facility Hardening Project in the Amount of \$970,969.00 (Grant Funded + 50k City funds).
- d. ADOPT RESOLUTION 2025-R-82 Approving Award of Contract for ITB 2025-01 – RC Willis Water Treatment Plant Pump Replacement to C&B Civil Construction, Inc., Subject to Grant Amendment Approval. (100% grant funded).
- e. ADOPT RESOLUTION 2025-R-76 granting a special events permit to Community Affairs for the second series of Spring/Summer Jam series to take place July 11th, 25th and August 08, 2025, at the St. Johns River Front from 6pm until 10pm with road closures at 3:45 pm.
- f. ADOPT RESOLUTION 2025-R-77 granting a special events permit to Tyson Reiger for the Tunnel to Towers Palatka 5k run and walk, which will be held on October 10th, 2025.
- g. ADOPT RESOLUTION 2025-R-78 granting a special events permit to the Palatka Police Department for National Night Out which will be held on 08/05/2025 from 5:30pm until 8:00pm with road closures from Memorial Parkway to Reid St and St. Johns to 2nd Street.
- h. ADOPT RESOLUTION 2025-R-79 granting a special events permit to Bread of Life for the annual Beck 5k which will be held on December 5th from 1pm-6pm.
- i. Grant of Easement 801 St. Johns Avenue - Palatka Burger
- j. 2024 Historic Preservation Board Annual Report
- k. Fire Alarm System for City Hall. Cost \$30,757.81
- l. ADOPT RESOLUTION 2025-R-83 authorizing the Palatka Police Department to accept and utilize the Bureau of Justice Assistance 2024 Edward Byrne Memorial Justice Grant (JAG) C Program Funds

7. REGULAR BUSINESS

- a. Recess for 10 minutes at 7:30 PM.
- b. Street Light Cost Analysis
- c. RFP Selection for IT

8. PUBLIC HEARINGS

- a. ORDINANCE 2025-22 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA COMMERCIAL (COM) TO CITY OF PALATKA RESIDENTIAL LOW DENSITY (RL) FOR THE FOLLOWING PROPERTY: 2405 PRESIDENT STREET, PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030
- b. ORDINANCE NO. 2025-23 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA COMMERCIAL, NEIGHBORHOOD DISTRICT (C-1A) TO CITY OF PALATKA SINGLE-FAMILY RESIDENTIAL (R-1), FOR THE FOLLOWING PROPERTY: LOCATED AT, 2405 PRESIDENT STREET PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030 PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.
- c. ORDINANCE NO. 2025-24 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT

THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911), PARCEL 42-10-27-6850-1460-0083, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA.

- d. ORDINANCE NO. 2025-25 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911) PARCEL 42-10-27-6850-1460-0083
- e. ORDINANCE NO. 2025-26 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8, PARCEL 42-10-27-6850-1460-0081, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA
- f. ORDINANCE NO. 2025-27 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8 PARCEL 42-10-27-6850-1460-0081
- g. ORDINANCE NO. 2025-28 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS DISTRICT (PBG) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291, PARCEL 42-10-27-6850-1510-0000, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA
- h. ORDINANCE NO. 2025-29 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS (PBG-1) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291 PARCEL 42-10-27-6850-1510-0000.
- i. ORDINANCE 2025-30 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, VACATING AND ABANDONING A PORTION OF NAPOLEON STREET RIGHT-OF-WAY LYING BETWEEN 12TH STREET AND 11 TH STREET AND ADJACENT TO BLOCK 192 AND 193 AS RECORDED IN PLAT BOOK 2, PAGE 46, WITHIN THE CITY OF PALATKA, FLORIDA ON FILE AT THE CIRCUIT CLERK OF COURT OF PUTNAM COUNTY, FLORIDA

9. COMMISSIONER COMMENTS

10. ADJOURN

Upcoming Events June 26 City Commission Meeting July 1 Planning Board Meeting July 3 Historical Preservation Meeting July 4 Celebration 4-9:00 p.m.	Board Vacancies Library Board 1 vacancies Planning Board 3 vacancy Tree Board 1 vacancy Police Pension Board 1 Vacancy Firefighters Pension Board 1 Vacancy Board of Zoning Appeals 3 Vacancies
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Regular meetings 2nd and 4th Thursdays of each month at 6:00
PM

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Commission Meeting Minutes May 22, 2025

Invocation

The invocation was led by Pastor Mulberry.

The Pledge of Allegiance

Commissioner Davis led the Pledge of Allegiance.

Roll Call

Attendance: Mayor Correa, Commissioner Davis, Commissioner Jones and Commissioner Borom were present. Commissioner Campbell was excused.

Approval of Minutes

Vote: Commissioner Davis moved to approve the minutes from April 24, 2025. Commissioner Borom seconded the motion, and it passed unanimously.

Public Recognition/Presentations

Proclamation honoring the American Legion

Mayor Correa read the proclamation.

Vote: Commissioner Borom moved to approve the American Legion Proclamation. Commissioner Jones seconded the motion, and it passed unanimously.

Presentation of FL League of Cities Donation to PCSD by Commissioner Borom

Vote: Commissioner Borom presented a check to the Putnam County School District from the Florida League of Cities.

Proclamation for Juneteenth

Mayor Correa read the proclamation.

Vote: Commissioner Borom moved to approve the Juneteenth Proclamation. Commissioner Jones seconded the motion, and it passed unanimously.

FMIT Presentation - Evan MacClellan

Evan MacCellan gave the presentation to the commissioners.

SAR Firefighter of the year award; Firefighter Anthony Nguyen

Paul from SAR presented the Firefighter of the year award to Anothony Nguyen.

IN THE SPOTLIGHT - Employee of the Month

Ms. Jones stated the employee of the month is Detective Burger. Lieutenant Lee spoke about Detective Burger all the good she had done for the city.

Honoring Employees' Longevity of 30+ Years

Mr. Verrechio recognized and celebrated three dedicated individuals for their 30+ years of service within his department. He expressed appreciation and congratulations to Brian McCann 32 years, Ed Chandler 30 years, Rhett McCamey 30 years, and Elton Starling 27 years for their outstanding commitment and contributions.

City Manager and Administrative reports

Budget Preparation Calendar

After a brief discussion, the Commission determined that the proposed calendar would fit their schedule.

Vote: Commissioner Davis moved to accept the new schedule. Commissioner Jones seconded the motion and passed all ayes.

NIT presentation

Reno Fells gave the NIT presentation.

Splash Pad: Survey Insights, Community Considerations, and Site Evaluation

Kristin Odem shared the results of the splash pad survey. Mr. Cutwright addressed citizen concerns regarding the splash pad. Joe Verrechio explained that the splash pad would operate for approximately 8 hours per day, with one scheduled closure per week for maintenance. He also announced plans to develop a comprehensive city-wide strategy, considering both community needs and financial impact. Carlos Brito discussed potential locations for the splash pad.

Public Comment

Alegra Kitchens shared her concerns regarding the splash pad project. She expressed that the Tillman property is not an ideal location for the splash pad. Additionally, she voiced concerns about the overall cost, stating that a splash pad may not be a feasible option.

Evette Jones highlighted the numerous community benefits of the splash pad, including recreation, relaxation, and aesthetic appeal, as well as riverfront enhancement. She emphasized that the splash pad could serve as a focal point for community engagement. She also noted that it would be an attractive and engaging space where children could cool off, exercise, and socialize.

City Manager Verbal Report

Ms. Carty spoke about the Hank Bryan Park restroom is now open for public use. The city is working on an approach to homelessness in collaboration with the Putnam County Caring Coalition. The city received a positive email from a citizen, Amanda Hayes, praising efforts in public service.

Financial Report ending on April 30, 2025.

Peter Kajokas gave the finance report to the Commissioners.

Public Comments

Ron Mabson discussed the occupation of Palatka during Civil War history. He requested that the city reach out to Fort Clint State Park to invite an artillery crew for the upcoming Civil War event. The event is scheduled for: September 26, 2025, School Day, September 27, 2025, General Public Day.

Commission and Staff Responses

Mayor Correa and the Commissioners directed Ms. Carty to draft a letter and bring it back for approval for the next meeting.

Consent Agenda

Mayor Correa announced that Items A and C were pulled.

Vote: Commissioner Borom moved to approve all remaining items, excluding Items A and B. The motion was seconded by Commissioner Davis and passed unanimously.

A: Grant Easement, 801 St. Johns Avenue – Palatka Burger.

Mr. Aghemo provided clarity to the City Commission regarding the easement issue

Public Comment:

Allegra Kitchens urged the city to re-evaluate the issue, ensuring it does not restrict pedestrian access. She emphasized the importance of verifying the legal description for accuracy.

Additionally, she expressed concerns that the canopy should not extend over the street.

Vote: Commissioner Davis moved to table this item until the city gets the correct legal description. Commissioner Borom seconded the motion. The motion passed unanimously.

C: Adopt Resolution 2025-R-71 awarding ITB 2025-05 Oak Street Roadway Improvements

Carlos Brito and Joe Verrechio provided an overview of the Resolution to the City Commission.

They explained that the selection process favored the lowest bidder, ensuring cost efficiency.

Vote: Commissioner Davis moved to approve Resolution 2025-R-71. Commissioner Borom seconded the motion and passed unanimously.

Regular Business Items

Policy for funding non-profit funding

Ms. Carty gave a brief description of the policy.

Vote: Commissioner Davis moved to approve the policy. Commissioner Borom seconded the motion which passed unanimously.

Discussion/Direction: Playground Equipment

Joe Verrechio discussed the playground equipment to the commission. After discussion it was in a consensus to bring it back to the Commission on the special called meeting on the May 28, 2025.

Presentation/Acceptance – CRA Financial Audit FY 2023-2024

Peter Kajokas gave the CRA Financial Audit FY 2023-2024 report to the Commissioners.

Vote: Commissioner Davis moved to approve the CRA Financial Audit FY 2023-2024. Commissioner Borom seconded the motion which passed unanimously.

Public Hearings

Ordinance 2025-11 Reversion of Business Tax Receipts

Vote: Commissioner Davis moved to adopt Ordinance 2025-11. Commissioner Borom seconded the motion, and it passed unanimously.

Commissioner Comments and Adjournment:

Commissioner Davis spoke about the Girl Scout Troops are currently seeking leaders and new members to join. She also reminded the Commission that the 90-day review for the City Manager is due by May 25, 2025.

Commissioner Borom spoke about the buggies that he found throughout the city and will be disposing of them at the landfill.

Commissioner Jones spoke about the city managers' evaluation process and feels it would only be fair to evaluate her since the Finance director started. It was agreed by the Mayor and Commissioners that her 90-day evaluation will begin on the date the finance director started.

Mayor Correa stated its Blue Crab weekend so once this is done the Commission will have to start talking about next year's Blue Crab.

Adjournment: Commissioner Davis moved to adjourn the meeting. Commissioner Borom seconded the motion, which passed unanimously.

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PM

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CHIEF, FIRE DEPT.

Commission Special Called Meeting Minutes May 28, 2025

Invocation

The invocation was led by Commissioner Campbell.

The Pledge of Allegiance

Commissioner Jones led the Pledge of Allegiance.

Roll Call

Attendance: Mayor Correa, Commissioner Davis, Commissioner Jones, Commissioner Borom and Commissioner Campbell were present.

Mayor Correa announced item 3b was being pulled from the agenda, Discussion/Direction: Airport Operations.

Discussion/Direction: Playground Equipment

After a brief discussion the commission agreed on using play-stay.

Vote: Commissioner Campbell moved to recommend adding an additional playground piece, emphasizing the importance of exploring funding opportunities to cover the cost. Commissioner Jones seconded the motion. The motion passed unanimously.

Public Hearings

Establishing Chapter 7 of the Municipal Code to create an Airport Ordinance

Ms. West explained the ordinance for chapter 7.

Public Comment

Mr. Newfield spoke about the Ordinance and gave some insight of what the airport advisory board does for the City.

Allegar Kitchens feels that the city should leave the Airport Advisory Board as it is.

Vote: Following the Commission's discussion on the Ordinance, it was agreed that additional clarification from the Advisory Board is needed. The Ordinance will be brought back for further review in July.

Commissioner Comments

Commissioner Jones would like to see a police advisory board.

Commissioner Campbell feels this would be a great opportunity to bring all our boards up to date with some of the policies moving forward.

Adjournment: Commissioner Campbell moved to adjourn. Commissioner Borom seconded the motion, which passed unanimously.



301 S. Bronough St., Suite 300 • Post Office Box 1757 • Tallahassee, FL 32302-1757
850.222.9684 • Fax: 850.222.3806 • Website: flcities.com

City Commissioner Rufus J. Borom Honored with 2025 Home Rule Hero Award

City of Palatka official recognized for advocacy efforts during the 2025 Legislative Session

FOR IMMEDIATE RELEASE: May 30, 2025
CONTACT: Karen Hayes, MMC, City Clerk, City of Palatka
khayes@palatka-fl.gov; 386-329-0100

The **Florida League of Cities** (FLC), the united voice for Florida's municipal governments, recently recognized Palatka City Commissioner Rufus J. Borom with a 2025 Home Rule Hero Award for his hard work and advocacy efforts during the 2025 Legislative Session. Commissioner Borom worked tirelessly throughout session to promote local voices making local choices, protect the Home Rule powers of Florida's municipalities and advance the League's legislative agenda.

"This session, local leaders stepped up once again, bringing persistence, perspective, and a strong voice for local decision-making to every conversation," said **FLC Chief of Legislative Affairs Casey Cook**. "The League and our legislative team deeply appreciate their leadership and are proud to recognize the meaningful difference they made for Florida's cities."

Home Rule is the ability for a city to address local problems with local solutions with minimal state interference. Home Rule Hero Award recipients are local government officials, both elected and nonelected, who consistently responded to the League's request to reach out to members of the Legislature and help give a local perspective on an issue.

CITY OF PALATKA



PROCLAMATION

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

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

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

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

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

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

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

NOW, THEREFORE, I, Roberta M. Correa, Mayor of the City of Palatka, together with the members of the Palatka City Commission hereby endorse and proclaim the month of June 2025, as

PRIDE MONTH

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

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Palatka, Florida this 26th day of June in the Year of Our Lord Two Thousand and Twenty-Five.

CITY OF PALATKA

By: _____
Mayor

Attest: _____
City Clerk

Date filed with the City Clerk: 6/26/2025

CITY OF PALATKA



PROCLAMATION

Honoring Mayor Wilford P. Merriam

Whereas, Wilford P. Merriam served the City of Palatka with distinction as Mayor from 1915 to 1921, and later as County Commissioner from 1924 to 1932, demonstrating unwavering commitment to civic leadership and public service; and

Whereas, Mr. Merriam further contributed to the welfare of the community as Chairman of the Putnam County Chapter of the American Red Cross, providing vital support during times of need; and

Whereas, he also served as President of the Palatka Chamber of Commerce, championing economic development and fostering a spirit of enterprise and cooperation among local businesses; and

Whereas, in May 1911, Mr. Merriam played a pivotal role in the establishment of the Florida Woodenware Company, contributing to the industrial growth and prosperity of the region; and

Whereas, his legacy of leadership, service, and dedication continues to inspire generations of public servants and citizens alike;

Now, therefore, be it resolved that we honor and recognize the enduring contributions of **Wilford P. Merriam**, whose life and work helped shape the civic and economic fabric of Palatka and Putnam County.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Palatka, Florida this 26th day of June in the Year of Our Lord Two Thousand and Twenty-Five.

CITY OF PALATKA

By: _____
Mayor

Attest: _____
City Clerk

Date filed with the City Clerk: 6/26/2025



Playpalette: Bloom
Bay

Intellectual property of GameTime, a PlayCore Company. The site shown in rendering is an interpretation and may not reflect exact site conditions.

6/2/2
5

Riverfront Park Phase II



www.gametime.com



www.playdrp.com
Page 14 of 479



Playpalette: Bloom Bay

Intellectual property of GameTime, a PlayCore Company. The site shown in rendering is an interpretation and may not reflect exact site conditions.

6/2/2
5

Riverfront Park Phase II



www.gametime.com



www.playdrp.com
Page 15 of 479



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Bay

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6/2/2
5

Riverfront Park Phase II



www.gametime.com



www.playdrp.com Page 16 of 479



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6/2/25

Riverfront Park Phase II



www.gametime.com



www.playdrp.com Page 17 of 479



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6/2/2

5

Riverfront Park Phase II



www.gametime.com



www.playdrp.com Page 18 of 479



Playpalette: Bloom
Bay

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6/2/25

Riverfront Park Phase II



www.gametime.com



www.playdrp.com
Page 19 of 479

ANALYTICAL REPORT

PREPARED FOR

Attn: Shawn Bruneau
City of Palatka
3010 Browns Landing Road
Palatka, Florida 32177

Generated 6/20/2025 9:49:00 AM

JOB DESCRIPTION

TTHM/HAA

JOB NUMBER

670-64566-1

Eurofins Orlando
481 Newburyport Avenue
Altamonte Springs FL 32701

See page two for job notes and contact information.

Page 1 of 20

Case Narrative

Client: City of Palatka
Project: TTHM/HAA

Job ID: 670-64566-1

Job ID: 670-64566-1

Eurofins Orlando

**Job Narrative
670-64566-1**

4

Receipt

The samples were received on 6/13/2025 12:10 PM. Unless otherwise noted below, the samples arrived in good condition, and where required, properly preserved and on ice. The temperature of the cooler at receipt was 0.8° C.

GC/MS VOA

No analytical or quality issues were noted, other than those described in the Definitions/Glossary page.

GC Semi VOA

Method 552.3: The matrix spike / matrix spike duplicate (MS/MSD) recoveries for preparation batch 670-159338 and analytical batch 670-159441 were outside control limits for one or more analytes. See QC Sample Results for detail. Sample matrix interference and/or non-homogeneity are suspected because the associated laboratory control sample (LCS) recovery is within acceptance limits.

Method 552.3: The %RPD between the primary and confirmation column exceeded 40% for Dichloroacetic acid for the following sample: (752-33573-E-1-B). The lower value(s) has been reported and qualified in accordance with the laboratory's SOP.

No additional analytical or quality issues were noted, other than those described above or in the Definitions/Glossary page.

Organic Prep

No analytical or quality issues were noted, other than those described in the Definitions/Glossary page.

Eurofins Orlando

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

LABORATORY CERTIFICATION INFORMATION (to be completed by lab - please type or print legibly)

Lab Name: Eurofins Orlando Florida DOH Certification #: E83018 Certification Expiration Date: 06/30/25

ATTACH CURRENT DOH ANALYTE SHEET*

Address: 481 Newburyport Avenue, Altamonte Springs, FL, 32701 Phone #: (407)339-5984

Were any analyses subcontracted? ☐ Yes ☒ No If yes, please provide DOH certification number(s) _____

ATTACH DOH ANALYTE SHEET FOR EACH SUBCONTRACTED LAB*

ANALYSIS INFORMATION (to be completed by lab)

Date Sample(s) Received: 06/13/25

PWS ID (From Page 1): 2544260 Sample Number (From Page 1): 670-64566-1 Lab Assigned Report # or Job ID: 670-64566-1

Group(s) Analyzed & Results attached for compliance with Chapter 62-550, F.A.C. (Check all that apply):

<u>Inorganics</u>	<u>Synthetic Organics</u>	<u>Volatile Organics</u>	<u>Disinfection Byproducts</u>	<u>Radionuclides</u>	<u>Secondaries</u>
☐ All Except Asbestos	☐ All 30	☐ All 21	☒ Trihalomethanes	☐ Single Sample	☐ All 14
☐ Partial	☐ All Except Dioxin	☐ Partial	☒ Haloacetic Acids	☐ Qtrly Composite**	☐ Partial
☐ Nitrate	☐ Partial		☐ Chlorite		
☐ Nitrite	☐ Dioxin Only		☐ Bromate		
☐ Asbestos					

LAB CERTIFICATION

I, Kathryn Nordmark, Senior Project Manager, do HEREBY CERTIFY
(Print Name) (Print Title)

that all attached analytical data are correct and unless noted meet all requirements of the National Environmental Laboratory Accreditation Conference (NELAC).

Signature: Kathryn Nordmark Date: 06/20/25

* Failure to provide a valid and current Florida DOH lab certification number and a current Analyte Sheet for the attached analysis results will result in rejection of the report, possible enforcement against the public water system for failure to sample, and may result in notification of the DOH Bureau of Laboratory Services.
** Please provide radiological sample dates & locations for each quarter.

**CONFIRMATION & NOTIFICATION IS REQUIRED WITHIN 24 HRS FOR NITRATE OR NITRITE MCL EXCEEDANCES
NON-DETECTS ARE TO BE REPORTED AS THE MDL WITH A "U" QUALIFIER. (Non-detects reported as "BDL" or with a "<" are not acceptable.)**

COMPLIANCE DETERMINATION (to be completed by DEP or DOH -- attach notes as necessary)

Sample Collection & Analysis Satisfactory: ☐ Yes ☐ No Replacement Sample or Report Requested (circle or highlight group(s) above)

Person Notified: _____ Date Notified: _____ DEP/DOH Reviewing Official: _____

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format

LABORATORY CERTIFICATION INFORMATION (to be completed by lab - please type or print legibly)

Lab Name: Eurofins Orlando Florida DOH Certification #: E83018 Certification Expiration Date: 06/30/25

ATTACH CURRENT DOH ANALYTE SHEET*

Address: 481 Newburyport Avenue, Altamonte Springs, FL, 32701 Phone #: (407)339-5984

Were any analyses subcontracted? ☐ Yes ☒ No If yes, please provide DOH certification number(s) _____

ATTACH DOH ANALYTE SHEET FOR EACH SUBCONTRACTED LAB*

ANALYSIS INFORMATION (to be completed by lab)

Date Sample(s) Received: 06/13/25

PWS ID (From Page 1): 2544260 Sample Number (From Page 1): 670-64566-2 Lab Assigned Report # or Job ID: 670-64566-1

Group(s) Analyzed & Results attached for compliance with Chapter 62-550, F.A.C. (Check all that apply):

<u>Inorganics</u>	<u>Synthetic Organics</u>	<u>Volatile Organics</u>	<u>Disinfection Byproducts</u>	<u>Radionuclides</u>	<u>Secondaries</u>
☐ All Except Asbestos	☐ All 30	☐ All 21	☒ Trihalomethanes	☐ Single Sample	☐ All 14
☐ Partial	☐ All Except Dioxin	☐ Partial	☒ Haloacetic Acids	☐ Qtrly Composite**	☐ Partial
☐ Nitrate	☐ Partial		☐ Chlorite		
☐ Nitrite	☐ Dioxin Only		☐ Bromate		
☐ Asbestos					

LAB CERTIFICATION

I, Kathryn Nordmark, Senior Project Manager, do HEREBY CERTIFY
(Print Name) (Print Title)

that all attached analytical data are correct and unless noted meet all requirements of the National Environmental Laboratory Accreditation Conference (NELAC).

Signature: Kathryn Nordmark Date: 06/20/25

- * Failure to provide a valid and current Florida DOH lab certification number and a current Analyte Sheet for the attached analysis results will result in rejection of the report, possible enforcement against the public water system for failure to sample, and may result in notification of the DOH Bureau of Laboratory Services.
** Please provide radiological sample dates & locations for each quarter.

CONFIRMATION & NOTIFICATION IS REQUIRED WITHIN 24 HRS FOR NITRATE OR NITRITE MCL EXCEEDANCES
NON-DETECTS ARE TO BE REPORTED AS THE MDL WITH A "U" QUALIFIER. (Non-detects reported as "BDL" or with a "<" are not acceptable.)

COMPLIANCE DETERMINATION (to be completed by DEP or DOH -- attach notes as necessary)

Sample Collection & Analysis Satisfactory: ☐ Yes ☐ No Replacement Sample or Report Requested (circle or highlight group(s) above)

Person Notified: _____ Date Notified: _____ DEP/DOH Reviewing Official: _____

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

LABORATORY CERTIFICATION INFORMATION (to be completed by lab - please type or print legibly)

Lab Name: Eurofins Orlando Florida DOH Certification #: E83018 Certification Expiration Date: 06/30/25
ATTACH CURRENT DOH ANALYTE SHEET*
Address: 481 Newburyport Avenue, Altamonte Springs, FL, 32701 Phone #: (407)339-5984
Were any analyses subcontracted? ☐ Yes ☒ No If yes, please provide DOH certification number(s) _____
ATTACH DOH ANALYTE SHEET FOR EACH SUBCONTRACTED LAB*

ANALYSIS INFORMATION (to be completed by lab) Date Sample(s) Received: 06/13/25
PWS ID (From Page 1): 2544260 Sample Number (From Page 1): 670-64566-4 Lab Assigned Report # or Job ID: 670-64566-1
Group(s) Analyzed & Results attached for compliance with Chapter 62-550, F.A.C. (Check all that apply):

Inorganics	Synthetic Organics	Volatile Organics	Disinfection Byproducts	Radionuclides	Secondaries
☐ All Except Asbestos	☐ All 30	☐ All 21	☒ Trihalomethanes	☐ Single Sample	☐ All 14
☐ Partial	☐ All Except Dioxin	☐ Partial	☒ Haloacetic Acids	☐ Qtrly Composite**	☐ Partial
☐ Nitrate	☐ Partial		☐ Chlorite		
☐ Nitrite	☐ Dioxin Only		☐ Bromate		
☐ Asbestos					

LAB CERTIFICATION

I, Kathryn Nordmark, Senior Project Manager, do HEREBY CERTIFY
(Print Name) (Print Title)
that all attached analytical data are correct and unless noted meet all requirements of the National Environmental Laboratory Accreditation Conference (NELAC).
Signature: Kathryn Nordmark Date: 06/20/25

* Failure to provide a valid and current Florida DOH lab certification number and a current Analyte Sheet for the attached analysis results will result in rejection of the report, possible enforcement against the public water system for failure to sample, and may result in notification of the DOH Bureau of Laboratory Services.
** Please provide radiological sample dates & locations for each quarter.

CONFIRMATION & NOTIFICATION IS REQUIRED WITHIN 24 HRS FOR NITRATE OR NITRITE MCL EXCEEDANCES
NON-DETECTS ARE TO BE REPORTED AS THE MDL WITH A "U" QUALIFIER. (Non-detects reported as "BDL" or with a "<" are not acceptable.)

COMPLIANCE DETERMINATION (to be completed by DEP or DOH -- attach notes as necessary)

Sample Collection & Analysis Satisfactory: ☐ Yes ☐ No Replacement Sample or Report Requested (circle or highlight group(s) above)
Person Notified: _____ Date Notified: _____ DEP/DOH Reviewing Official: _____

Minutes

The Palatka Gas Authority Board of Directors met on June 05, 2025. Present were Jud Neufeld presiding, Vice President James Vickers, Marc Spalding, Chip Laibl, Bryan Screen, Attorney George Young, Marcia Carty, City Manager, General Manager Brett Dennis, Operations Manager Keith Dunham and Office Manager & Secretary Ann Atkins.

The invitation was given by James Vickers.

A motion to approve the minutes from the May 08, 2025 and May 14, 2025 meetings, was made by Marc Spalding and seconded by James Vickers. The minutes were approved.

A financial report for the month of April was given by Brett.

Brett reported that HCT Auditors have requested a breakdown of the GASB 68 statement for Pension Liability for Palatka Gas Authority. Foster & Foster offered to prepare the reports for Palatka Gas Authority at a cost of \$4,000.00 for the first year and \$2,500.00 for the second year with future years adjusted for CPI. Ms. Carty offered to prepare the reports for Palatka Gas Authority to submit to HCT Auditors.

HCT Auditors have requested a copy of the Agreement between the City of Palatka and Palatka Gas Authority regarding Palatka Gas Authority billing for the City. Brett will submit City Ordinance NO. 16-03 Section V. Sec. 166 that addresses Palatka Gas Authority to collect, account for, and/or distribute revenue on behalf of the City of Palatka.

Brett updated the Board of Directors of Keith Dunham's final decision to resign from Palatka Gas Authority. Brett notified the Board that Ann Atkins will become Operations Manager, Raymond Tucker, Lead Service Technician and Michele Kruschke, Office Manager.

Brett presented the findings from the Public Service Commission Audit. 1. Inactive Gas Service Lines, 2. Operating and Maintenance Plan, and 3. Qualification Plan. Brett devised a proactive plan to have the abandonments completed by December 31, 2025. Brett will submit updated reviewed Operating and Maintenance Plan and Qualification Plan to the PSC.

Brett requested to purchase a budgeted Sensit G3 Gas Detector. A motion to approve the purchase was made by Bryan Screen and seconded by Chip Laibl. The motion carried.

Brett requested to purchase a Wheeler-Rex Pipe Threader. The current one needs to be rebuilt and will be used on second vehicle when repaired. A motion to approve the purchase was made by Marc Spalding and seconded by Chip Laibl. The motion carried.

Brett requested to purchase three new laptops, one for the General Manager, Operations Manager and Office Manager. Current laptops are over 7 years old. A motion to approve the purchase was made by Chip Laibl and seconded by Marc Spalding. The motion carried.

Brett was approached by Florida Gas Utility to provide third party support for certain maintenance activities for Crescent City due to retirement/staff turnover. Brett calculated costs based on the services requested. The Board of Directors approved a proposal of \$100,000 to \$178,000 to provide these services for the first year.

The next Board Meeting will be held on July 10, 2025.

Jud Neufeld, President

SUMMARIZED CITY OF PALATKA BUDGET VS. ACTUAL
REVENUES AND EXPENSES YTD FOR THE EIGHT MONTHS
ENDED MAY 31, 2025

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHT MONTHS ENDED MAY 31, 2025

YTD-Total Citywide Budget			Actual		
Revenues			Budget		
Total Citywide	\$	77,882,219	\$	27,103,050	
Expenditures			Budget		
Total Citywide	\$	(77,882,219)	\$	(25,222,208)	
Net Results			Budget		
Total Citywide	\$		\$	118801842	
General Fund Revenues					
Sources	Budget		Actuals		
Property Taxes	\$4,575,379		\$3,756,877		
Local Option Taxes	\$549,032		\$364,222		
Utility Service Taxes	\$1,457,362		\$910,901		
Communication Service Tax	\$386,723		\$268,904		
Licenses/Permits	\$116,946		\$84,364		
Franchise/Impact Fees	\$1,196,000		\$894,117		
Special Assessments	\$2,048,871		\$1,929,710		
State/Federal Grants	\$1,022,000		\$215,780		
State Shared Revenues	\$1,148,258		\$714,464		
Impact Fees	\$744,860		\$88,725		
Charges for Service	\$240,480		\$98,410		
Fines and Forfeits	\$158,052		\$130,276		
Miscellaneous Revenues	\$640,921		\$819,127		
Transfers In	\$852,698		\$491,257		
Contributions/Reimbursements	\$2,202,521		\$1,322,135		
Debt Proceeds	\$1,000,000		\$0		
Fund Balance/Reserves - PY	\$5,576,765		\$0		
Total Revenues	\$23,916,868		\$12,089,269		
	\$0				

Airport Fund			
	Budget	Actuals	
REVENUES			
Federal & State Grants	\$3,078,881	\$896,586	
Operating Revenues	\$1,493,524	\$740,795	
Other Revenues	\$6,050	\$71,140	
Transfers	\$284,340	\$189,560	
Fund Balance/Reserves - PY	\$207,155	\$0	
Total Revenues	\$ 5,069,950	\$ 1,898,081	
EXPENSES			
Personnel Expenses	\$416,953	\$279,833	
Operating Expenses	\$1,167,648	\$523,334	
Capital Outlay	\$3,093,834	\$685,734	
Debt Service	\$55,543	\$5,543	
Reimbursements	\$177,268	\$118,179	
Fund Balance/Reserves - PY	\$158,705	\$0	
Total Expenditures	\$ 5,069,950	\$ 1,612,622	
Net Results	\$0	\$ 285,459	
ARPA Fund			
	Budget	Actuals	
REVENUES	\$1,546,460	\$285,435	
Revenues			
Total Revenues	\$1,546,460	\$285,435	
EXPENSES			
Operating Expenses	\$283,770	\$55,000	
Capital Outlay	\$1,262,691	\$230,435	
Fund Balance/Reserves - PY			
Total Expenses	\$1,546,460	\$285,435	
Net Results	\$	\$	

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHT MONTHS ENDED MAY 31, 2025

Departments	Budget	Actuals
City Commission	\$555,688	\$254,887
City Manager	\$646,226	\$75,250
City Clerk's Office	\$277,069	\$141,185
Finance Department	\$597,955	\$465,347
Human Resources	\$290,910	\$164,859
Facilities Maintenance	\$554,829	\$334,675
Information Technology	\$369,235	\$197,192
General Administration - City Hall	\$312,297	\$113,242
Legal Counsel	\$252,492	\$162,989
Other Government Services	\$1,016,672	\$712,930
Building & Zoning	\$516,974	\$297,579
Police Department	\$5,711,063	\$3,716,832
Code Enforcement	\$353,272	\$171,728
Fire Department	\$3,986,501	\$2,562,961
Streets	\$2,587,002	\$936,541
Cemetery	\$135,327	\$53,095
Cultural Services	\$274,188	\$91,356
Recreation	\$516,849	\$198,194
Parks	\$1,061,059	\$184,021
Price Martin Center	\$34,744	\$17,158
Water Taxis	\$78,575	\$68,909
Jenkins Gymnasium	\$103,737	\$46,531
Transfers	\$509,196	\$261,882
Contingencies	\$0	\$0
Fund Balance/Reserves - PY	\$3,175,008	\$0
Total Expenditures	\$23,916,868	\$11,229,344
General Fund Net	\$0	\$ 859,925

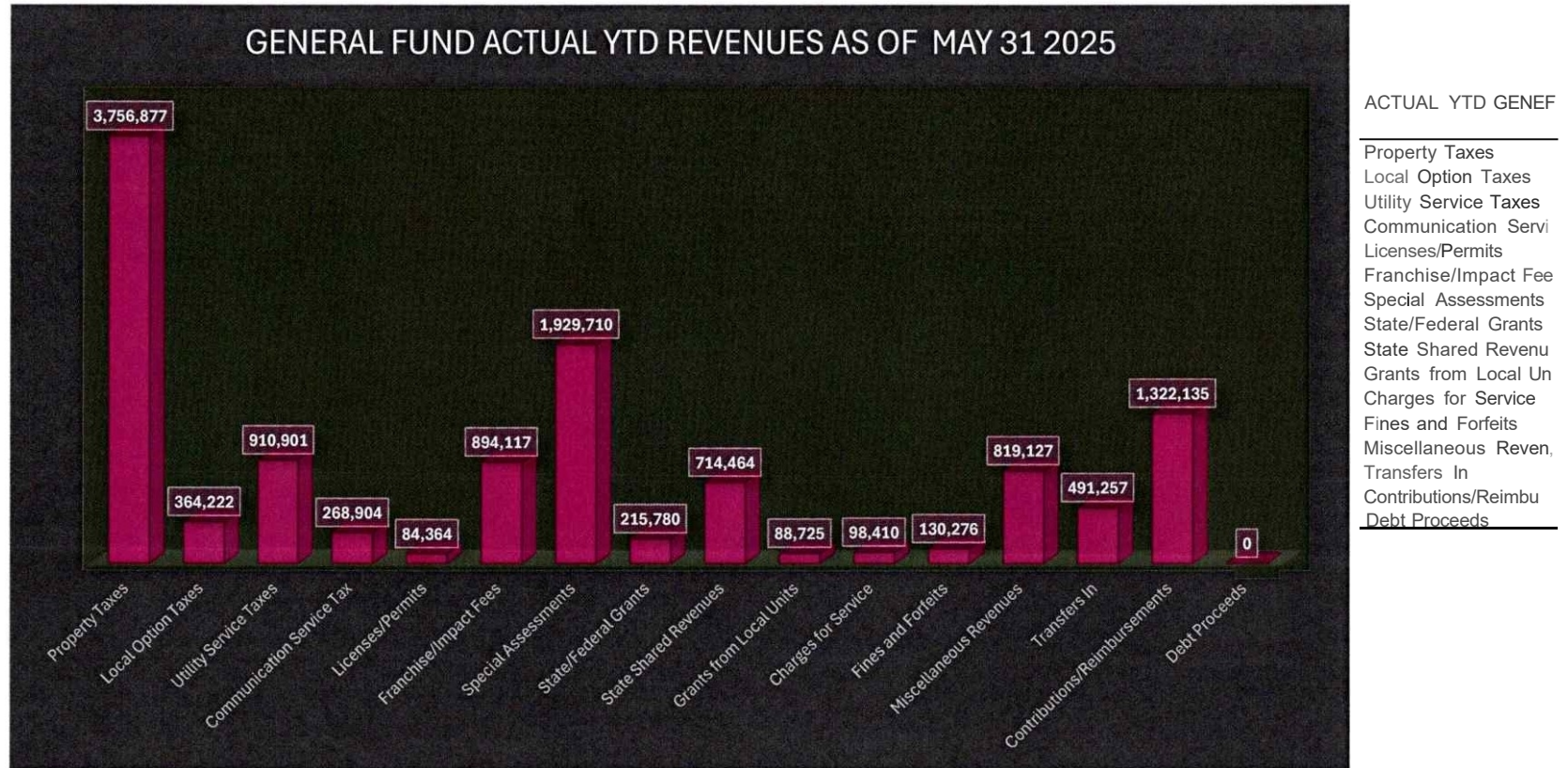
Golf Course Fund		
	Budget	Actuals
REVENUES		
Restaurant Lease	\$56,035	\$40,410
Reimbursements	\$27,456	\$16,685
Profit Sharing Agreement	\$49,920	\$0
Other Revenues	\$2,519	\$44
Transfers In	\$38,647	\$25,765
Fund Balance/Reserves - PY		
Total Revenues	\$174,577	\$82,904
EXPENSES		
Maintenance Expenditures	\$28,600	\$12,112
Maintenance Capital Exp	\$0	\$0
Club House Operating Exp	\$120,787	\$84,272
Club House Capital	\$25,000	\$15,332
Transfers	\$191	\$128
Debt Service		
Fund Balance/Reserves - PY		
Total Expenditures	\$ 174,577	\$ 111,843
Net Results	\$	\$ (28,939)

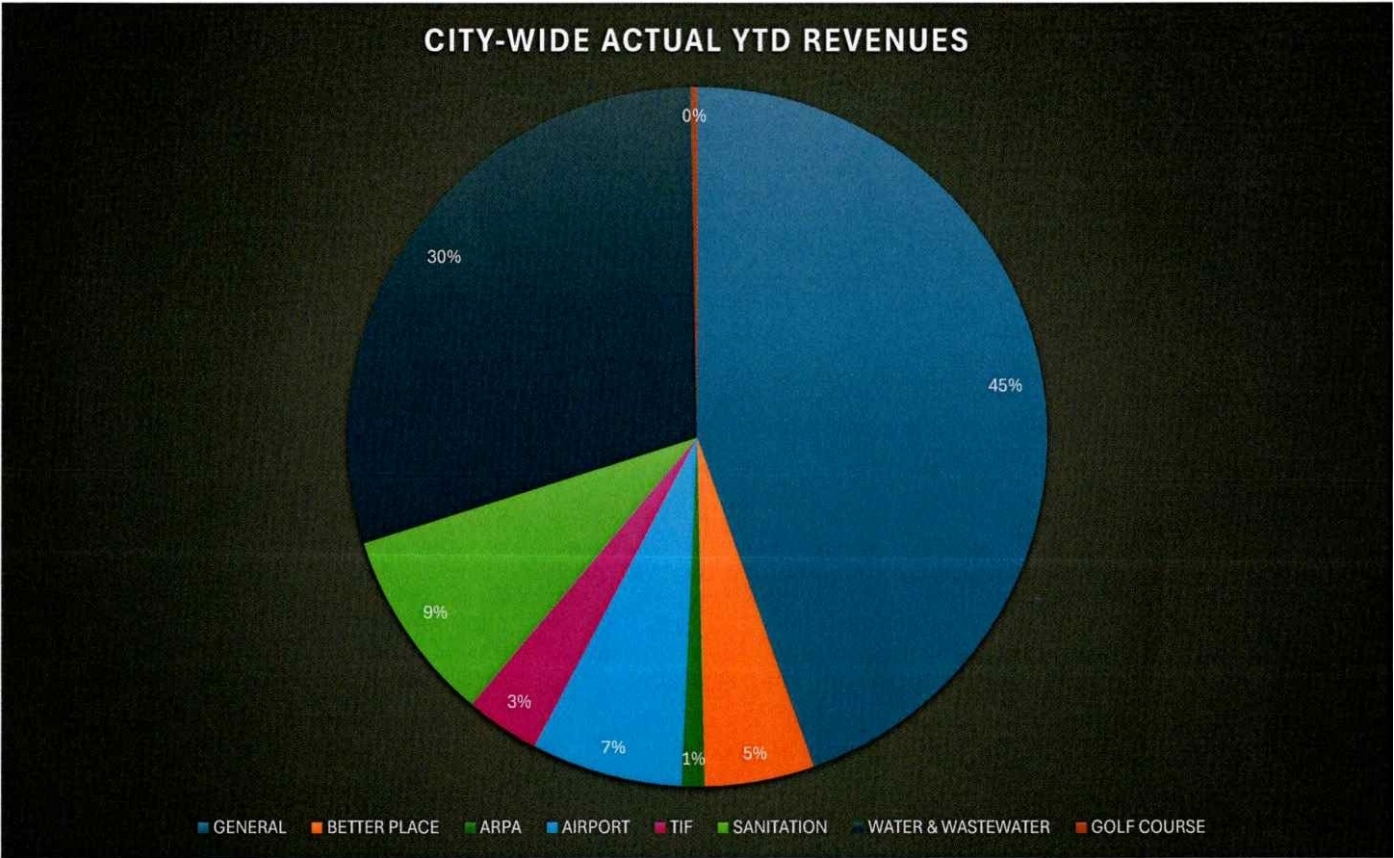
CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHT MONTHS ENDED MAY 31, 2025

Better Place Plan Fund			Sanitation Fund		
	Budget	Actuals			Actuals
REVENUES			REVENUES		
Discretionary Infrastructure Surtax	\$1,315,996	\$985,230	Charges for Services	\$3,519,391	\$2,347,342
State/Federal Grants	\$9,763,603	\$338,302	Contributions	\$0	\$0
Transfers In	\$1,011,206	\$46,551	Other Revenue	\$127,173	\$74,624
Loan Proceeds	\$1,398,941	\$0	Debt Service	\$0	\$0
Fund Balance/Reserves - PY	\$1,456,514	\$0	Fund Balance/Reserves - PY	\$360,357	\$0
Total Revenues	\$ 14,946,260	\$ 1,370,083	Total Revenues	\$ 4,006,921	\$ 2,421,967
EXPENSES			EXPENSES		
Operating Expenses	\$0	\$77	Garage Maintenance	\$271,290	\$196,998
Capital Outlay	\$5,517,569	\$1,252,538	Sanitation Department	\$2,371,656	\$1,327,440
Debt Service	\$94,000	\$80,637	Capital Outlay	\$100,000	\$83,679
Grant Matches	\$9,168,569	\$410,752	Debt Service	\$318,960	\$139,771
Transfers Out	\$166,122	\$33,540	Transfers Out	\$372,584	\$248,389
Fund Balance/Reserves - PY	\$0	\$0	Fund Balance/Reserves - PY	\$572,432	\$0
Total Expenses	\$ 14,946,260	\$ 1,777,544	Total Expenditures	\$ 4,006,921	\$ 1,996,277
Net Results	\$	\$ (407,461)	Net Results	\$	\$ 425,690

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES YTD FOR THE EIGHT MONTHS ENDED MAY 31, 2025

Utility Fund				Tax Increment Fund			
Budget		Actuals		Budget		Actuals	
REVENUES				REVENUES			
Federal & State Grants	\$8,354,470		\$2,140,680	Property Tax	\$964,820		\$931,104
Water & Waste/Sewer Charges	\$9,120,081		\$5,832,779	Other Revenues			
Other Revenues	\$2,013,962		\$50,750				
Transfers	\$121,228		\$0	Fund Balance/Reserves - PY	\$1,224,008		\$0
Fund Balance/Reserves - PY	\$6,422,614		\$0	Total Revenues	\$ 2,188,828	\$	931,104
Total Revenues	\$26,032,355		\$8,024,209				
EXPENSES				EXPENSES			
				Downtown Historic	\$523,858		\$102,461
Water Plant	\$3,293,129		\$764,690	South Historic	\$415,341		\$7,935
Sewer/Wastewater Plant	\$6,467,066		\$2,161,550	North Historic	\$126,999		\$2,795
Water & Sewer Distribution	\$9,090,728		\$2,451,151	Transfers	\$800,403		\$5,129
Utility Administration	\$797,159		\$481,527	Reimbursements	\$322,229		\$68,607
Debt	\$1,460,396		\$643,099				
Transfers	\$3,200,878		\$1,520,200				
Fund Balance/Reserves - PY	\$1,723,000		\$0	Fund Balance/Reserves - PY			
Total Expenditures	\$ 26,032,355	\$	8,022,216	Total Expenses	\$2,188,830	\$186,927	
Net Results	\$	\$	1,993	Net Results	\$	\$	744,177





ACTUAL YTD CITY V'

\$12,089,269
\$1,370,083
\$285,435
\$1,898,081
\$931,104
\$2,421,967
\$8,024,209
<u>\$82,904</u>
\$27,103,050



ACTUAL YTD CITY V

\$11,229,344
\$1,777,544
\$285,435
\$1,612,622
\$8,022,216
\$111,843
\$1,996,277
\$186,927
\$25,222,208

REVENUE RESERVES' BUDGET BALANCE

FUND DESCRIPTION	FUND NUMBER	FUND BUDGET BALANCE	RESERVE BUDGET BALANCE	PERCENTAGE
General Fund	001	\$23,916,868	\$5,576,765	23.3%
Airport Fund	005	\$5,069,950	\$207,155	4.1%
TIF Fund	030	\$2,188,828	\$1,224,008	55.9%
Utilities	041	\$26,032,355	\$6,422,614	24.7%
Sanitation	043	\$4,006,921	\$360,357	9.0%
Golf Course	042	\$174,577	\$0	0.0%
Better Place	101	\$14,946,260	\$1,456,514	9.7%
ARPA	300	\$1,546,460	\$0	0.0%
TOTAL RESERVES- CITYWIDE		\$77,882,221	\$15,247,413	20%

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 - Palatka's reserved general fund balance is budgeted at 20%, which exceeds best practice guidance by 3.3%. The enterprise funds does not have a requirement, but is still budgeted.

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
GENERAL FUND REVENUES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
	311 PROPERTY TAXES								
001-00-311-0-0100	CURRENT AD VALOREM TAXES	\$4,233,748	\$3,629,384	\$4,562,899	\$46,362	\$3,741,921		\$820,978	82.00%
001-00-311-0-0200	DELINQUENT AD VALOREM TAXES	\$12,000	\$14,280	\$12,480	\$0	\$14,955		-2,475.31	119.83%
	TOTAL	\$4,245,748	\$3,643,664	\$4,575,379	\$46,362	\$3,756,877		\$818,502	82.00%
	LOCAL OPTION, USE & FUEL TAXES								
001-00-312-4-1000	LOCAL OPTION GAS TAX	\$353,679	\$218,295	\$325,945	\$0	\$189,026		\$136,919	57.99%
001-00-312-4-2000	2010 LOCAL GAS TAX	\$234,248	\$147,694	\$223,087	\$45,092	\$175,196		\$47,891	78.53%
	TOTAL	\$587,927	\$365,989	\$549,032	\$45,092	\$364,222		\$184,810	66.00%
	UTILITY SERVICES TAXES								
001-00-314-1-0000	UTILITY TAX ELECTRIC	\$892,500	\$678,063	\$1,055,536	\$84,677	\$689,488		\$366,048	65.32%
001-00-314-3-0000	UTILITY TAX WATER	\$231,000	\$200,331	\$291,384	\$26,461	\$154,732		\$136,652	53.10%
001-00-314-4-0000	UTILITY TAX GAS	\$100,000	\$69,397	\$109,442	\$8,998	\$62,945		\$46,497	57.51%
001-00-314-7-0000	UTILITY TAX FUEL OIL	\$0	\$122	\$0	\$0	\$0		\$0	0.00%
001-00-314-8-0000	UTILITY TAXPROPANE	\$2,000	\$1,813	\$1,000	\$314	\$3,737		-2,736.71	373.67%
	TOTAL	\$1,225,500	\$949,726	\$1,457,362	\$120,449	\$910,901		\$546,461	63.00%
	COMMUNICATION SERVICE TAXES								
001-00-315-0-1000	TELE COMMUNICATION SERVICE TAX	\$338,915	\$252,581	\$386,723	\$35,978	\$268,904		\$117,819	69.53%
	TOTAL	\$338,915	\$252,581	\$386,723	\$35,978	\$268,904		\$117,819	70.00%
	LICENSES/PERMITS								
001-00-316-0-1000	OCCUPATIONAL BUSINESS TAX	\$45,110	\$19,476	\$46,914	\$586	\$43,586		\$3,328	92.90%
001-00-322-0-2000	BUILDING PERMITS	\$20,000	\$1,000	\$20,800	\$0	\$0		\$20,800	0.00%
001-00-322-0-2100	BUILDING & ZONING REVENUES	\$47,338	\$32,070	\$49,232	\$5,041	\$40,778		\$8,455	82.82%
001-00-322-0-2200	ZONING SWPPP FEES COLLECTED	\$0	\$4,950	\$0	\$0	\$0		\$0	0.00%
	TOTAL	\$112,448	\$57,496	\$116,946	\$5,627	\$84,364		\$32,582	72.00%
	FRANCHISE FEES								
001-00-323-1-0000	FRANCHISE FEES ELECTRIC	\$900,000	\$799,379	\$936,000	\$184,378	\$750,710		\$185,290	80.20%
001-00-323-4-1000	FRANCHISE FEE - GAS AUTHORITY	\$250,000	\$134,853	\$260,000	\$0	\$143,407		\$116,593	55.15%
	IMPACT FEES								
001-00-324-1-1010	IMPACT FEES-POLICE	\$0	\$15,040	\$88,819	\$0	\$10,003		\$78,816	11.26%
001-00-324-1-2010	IMPACT FEES-FIRE	\$0	\$25,844	\$151,861	\$1,342	\$18,463		\$133,398	12.15%
001-00-324-3-1010	IMPACT FEES-TRANSPORTATION	\$0	\$180,467	\$185,049	\$0	\$22,551		\$162,498	12.18%
001-00-324-6-1010	IMPACT FEES-PARKS & RECREATION	\$0	\$47,838	\$319,131	\$2,398	\$37,707		\$281,424	11.81%
	TOTAL	\$1,150,000	\$1,203,421	\$1,940,860	\$188,118	\$982,842		\$958,018	51.00o/o

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-00-325-2-1000	SPECIAL ASSESSMENTS FIRE ASSESSMENT FEES	\$1,840,168	\$1,775,774	\$2,048,871	\$31,303	\$1,929,710		\$119,161	94.18%
	TOTAL	\$1,840,168	\$1,775,774	\$2,048,871	\$31,303	\$1,929,710		\$119,161	94.00%
	OTHER PERMITS & FEES								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
001-00-331-2-2500	STATE/FEDERAL GRANTS & PILOTS BULLET PROOF VEST GRT-POLICE	\$0	\$0	\$8,774	\$0	\$0		\$8,774	0.00%
001-00-331-2-3601	COPS GRANT 2014-2015	\$0	\$0	\$194,624	\$29,398	\$29,398		\$165,226	15.10%
001-00-331-2-5503	USDA POLICE VEHICLES	\$0	\$0	\$250,000	\$0	\$0		\$250,000	0.00%
001-00-331-2-5900	VOCA GRANT V13045	\$35,000	\$10,664	\$36,266	\$0	\$21,894		\$14,372	60.37%
001-00-331-2-6314	FIRE GRANT EMPLOYEES	\$0	\$32,882	\$0	\$0	\$0		\$0	0.00%
001-00-331-2-6319	2023 JAG C 8C107 Laptop Comput	\$20,749	\$0	\$21,000	\$0	\$20,597		\$403	98.08%
001-00-331-2-6320	Rural Violent Crime Reduction	\$0	\$17,100	\$0	\$0	\$0		\$0	0.00%
001-00-331-2-6321	2023JAGC	\$0	\$0	\$10,000	\$0	\$0		\$10,000	0.00%
001-00-331-2-6322	Fed DEM HMGP 4486-106-R wind r	\$0	\$0	\$287,655	\$0	\$0		\$287,655	0.00%
001-00-331-2-6323	2024 JAG D 6N045 Street Crimes	\$0	\$0	\$28,681	\$0	\$0		\$28,681	0.00%
001-00-331-5-1003	FEMA FED Hurricane Ian	\$0	\$127,983	\$0	\$0	\$0		\$0	0.00%
001-00-333-0-1000	PAYMENTS IN LIEU OF TAX (PHA)	\$0	\$855	\$0	\$0	\$28,153	-28,153.46	\$0	0.00%
001-00-334-2-0102	SAFE GRANT	\$74,000	\$6,094	\$70,000	\$0	\$100,736	-30,736.41	\$143,90%	
001-00-334-5-1003	FEMA STATE Hurricane Ian	\$0	\$3,807	\$0	\$0	\$0		\$0	0.00%
001-00-334-5-5002	DEO COMMUNITY PLANNING TECH AS	\$0	\$0	\$75,000	\$0	\$0		\$75,000	0.00%
001-00-334-5-5003	DEO STRATEGIC REVITALIZATION G	\$0	\$0	\$40,000	\$0	\$15,000		\$25,000	37.50%
	TOTAL	\$129,749	\$199,385	\$1,022,000	\$29,398	\$215,780		\$806,221	21.00%
001-00-335-1-2000	STATE SHARED REVENUES STATE REVENUE SHARING	\$498,303	\$326,337	\$484,680	\$35,627	\$290,900		\$193,780	60.01%
001-00-335-1-4000	MOBILE HOME LICENSE TAX	\$5,000	\$4,001	\$5,200	\$228	\$3,683		\$1,517	70.82%
001-00-335-1-5000	ALCOHOLIC BEVERAGE TAX	\$14,000	\$12,175	\$14,560	\$0	\$18,900	-4,339.83	\$129.80%	
001-00-335-1-6000	SALES TAX 1/2 cent REVENUE (95	\$656,574	\$383,631	\$629,258	\$55,228	\$388,468		\$240,790	61.73%
001-00-335-2-1000	FIREFIGHTERS SUPPLEMENTAL COMP	\$4,000	\$1,260	\$4,160	\$0	\$1,260		\$2,900	30.28%
001-00-335-4-9000	FUEL TAX REBATE QTRLY	\$10,000	\$0	\$10,400	\$4,622	\$11,254		-\$854	108.21%
	TOTAL	\$1,187,877	\$727,404	\$1,148,258	\$95,705	\$714,464		\$433,794	62.00%
	GRANTS/LOCAL UNITS								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	SHARED REV OTHER LOCAL UNITS								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBER	UNREALIZED	PERCENT REALIZED
001-00-341-0-3001	CHARGES FOR SERVICES								
001-00-341-0-3002	CODE ENFORCEMENT-ADMIN FEES	\$2,000	\$15,836	\$20,000	-\$40	-\$40		\$20,040 -0.20%	
001-00-341-0-9001	CODE ENFORCEMENT-VACANT PROPEI	\$2,500	\$400	\$2,600	\$800	\$3,600	-1,000.00	138.46%	
001-00-341-9-2000	CODE ENFORCEMENT-MISC FEES	\$12,000	\$11,666	\$12,480	\$1,365	\$10,920		\$1,560 87.50%	
001-00-342-1-1002	ZONING CONVENIENCE FEE	\$1,000	\$684	\$1,040	\$54	\$1,704		-\$664 163.84%	
001-00-342-1-1003	POLICE DEPT-ADMIN TOW FEES	\$11,000	\$6,572	\$11,440	\$300	\$5,770		\$5,670 50.43%	
001-00-342-1-1004	POLICE DEPT-INVESTIGATIVE COST	\$12,000	\$6,588	\$12,480	\$1,638	\$7,997		\$4,483 64.07%	
001-00-342-1-1005	POLICE DEPT-RECORDS REQUESTS	\$4,000	\$2,928	\$4,160	\$539	\$3,647		\$513 87.66%	
001-00-342-1-1006	POLICE DEPT-ADMIN FEES	\$3,000	\$650	\$3,120	\$0	\$0		\$3,120 0.00%	
001-00-342-1-1007	POLICE DEPT-OFFENDER PAYMENTS	\$1,500	\$1,625	\$1,560	\$0	\$1,260		\$300 80.76%	
001-00-342-1-1009	MARSHALLS PD-OT REIMBURSEMENTS	\$20,000	\$20,007	\$20,800	\$0	\$15,950		\$4,850 76.68%	
001-00-342-2-1000	POLICE DEPT-MISCELLANEOUS	\$0	\$8	\$0	\$0	\$0		\$0 0.00%	
001-00-342-5-1000	FIRE SERVICES	\$60,000	\$61,830	\$62,400	\$0	\$2,295		\$60,105 3.67%	
001-00-343-8-1000	FIRE INSPECTION FEES	\$40,000	\$5,600	\$41,600	\$450	\$9,488		\$32,112 22.80%	
001-00-347-2-1001	CEMETERY SERVICES	\$12,500	\$12,553	\$13,000	\$0	\$16,735	-3,735.00	128.73%	
001-00-347-2-2500	SPECIAL EVENT FEES	\$1,500	\$1,130	\$1,560	\$300	\$950		\$610 60.89%	
001-00-347-2-3000	SPONSORSHIP-RECREATION	\$5,400	\$3,000	\$5,616	\$0	\$10,434	-4,818.22	185.79%	
001-00-347-3-1000	BOOKER/LEFTY TURNER FIELD	\$600	\$150	\$624	\$0	\$0		\$624 0.00%	
001-00-347-3-1001	BRONSON HOUSE	\$500	\$0	\$520	\$0	\$0		\$520 0.00%	
001-00-347-3-1004	ST JOHNS RIVER CENTER-RENTALS-	\$10,000	\$1,257	\$10,400	\$0	\$0		\$10,400 0.00%	
001-00-347-4-1004	Parks Dept OT reimbursement	\$9,500	\$5,168	\$9,880	\$0	\$3,600		\$6,280 36.43%	
001-00-347-4-1005	Cultural OT reimbursement	\$2,000	\$0	\$2,080	\$0	\$0		\$2,080 0.00%	
001-00-347-5-1000	PRICE MARTIN CENTER	\$3,000	\$3,889	\$3,120	\$590	\$4,100		-\$980 131.41%	
	TOTAL	\$214,000	\$161,539	\$240,480	\$5,996	\$98,410		\$142,070 41.00%	
	FINES/FORFEITS								
001-00-351-1-1000	COURT FINES	\$30,000	\$28,442	\$31,200	\$4,059	\$23,460		\$7,740 75.19%	
001-00-351-3-1000	POLICE EDUCATION	\$2,000	\$1,955	\$2,080	\$388	\$2,086		-\$6 100.29%	
001-00-354-0-1000	CODE ENFORCEMENT-LIEN FINES	\$60,000	\$56,069	\$63,440	\$2,965	\$30,561		\$32,879 48.17%	
001-00-354-0-1001	CODE ENFORCEMENT - LEGAL LIEN	\$20,000	\$13,776	\$20,000	\$988	\$4,658		\$15,342 23.29%	
001-00-359-0-0500	EVIDENCE FUND	\$0	\$0	\$24,172	\$20	\$31,529	-7,356.52	130.43%	
001-00-359-0-1100	FALSE ALARM FINES	\$16,500	\$13,731	\$17,160	\$708	\$5,509		\$11,651 32.10%	
001-00-359-0-2000	SPECIAL POLICE TRUST REV	\$0	\$0	\$0	\$1,517	\$30,773	-30,773.10	0.00%	
001-00-359-0-3000	ABATEMENT FINES	\$0	\$0	\$0	\$0	\$1,700	-1,700.00	0.00%	
	TOTAL	\$128,500	\$113,973	\$158,052	\$10,645	\$130,276		\$27,776 82.00%	
	MISCELLANEOUS REVENUES								
001-00-361-1-1000	INTEREST EARNINGS	\$175,000	\$384,275	\$182,000	\$47,604	\$405,858	-223,858.13	222.99%	
001-00-361-1-1001	INTEREST-MONEY MARKET	\$1,000	\$8,397	\$1,040	\$2,772	\$19,019	-17,979.15	1828.76%	
001-00-361-1-1002	INTEREST FROM GAS AUTHORITY	\$0	\$8,237	\$0	\$1,053	\$20,005	-20,004.82	0.00%	
001-00-362-0-1000	MISC RENTS	\$42,000	\$3,425	\$43,680	\$2,550	\$4,800		\$38,880 10.98%	
001-00-362-0-2000	LAND RENT/LEASE	\$0	\$2,000	\$0	\$0	\$4,000	-4,000.00	0.00%	
001-00-362-0-3000	AMTRAK RENT	\$2,000	\$1,360	\$2,080	\$340	\$1,530		\$550 73.55%	
001-00-362-0-5000	RENTAL OF RIVERFRONT PARK OPS	\$0	\$0	\$0	\$500	\$3,500	-3,500.00	0.00%	
001-00-362-0-5001	PBM PROFIT SHARE- DOCK RENTALS	\$0	\$0	\$0	\$23	\$162		-\$162 0.00%	
001-00-362-0-5002	PBM PROFIT SHARE- SHIP STORES	\$0	\$0	\$0	\$0	\$2,187	-2,187.24	0.00%	

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-00-362-0-5003	PBM PROFIT SHARE- CONCESSIONS	\$0	\$0	\$0	\$32	\$32		-\$32	0.00%
001-00-362-0-5004	PBM PROFIT SHARE- PBM OWNED IT	\$0	\$0	\$0	\$0	\$7		-\$7	0.00%
001-00-364-0-1000	CEMETERY LOTS	\$55,000	\$27,900	\$57,200	\$0	\$33,000		\$24,200	57.69%
001-00-364-0-1010	CEMETERY LOTS RESTRICTED	\$11,000	\$13,391	\$11,440	\$0	\$17,250	-5,810.00		150.78%
001-00-364-0-4900	SURPLUS EQUIPMENT-GENERAL	\$22,400	\$17,400	\$23,296	\$0	\$0		\$23,296	0.00%
001-00-364-0-4902	SURPLUS HAMMOCK HALL 429 KIRBY	\$7,532	\$0	\$7,833	\$0	\$0		\$7,833	0.00%
001-00-366-0-1100	CONTRIBUTION - RECREATION	\$2,000	\$1,500	\$2,080	\$0	\$3,900	-1,820.00		187.50%
001-00-366-0-1150	Libra Philanthropies Foundatio	\$15,000	\$0	\$4,250	\$0	\$0		\$4,250	0.00%
001-00-366-0-1300	RECREATION - REGISTRATION	\$2,000	\$2,900	\$2,080	\$825	\$4,220	-2,140.00		202.88%
001-00-366-0-1400	RECREATION FIELD RENTALS	\$600	\$0	\$624	\$0	\$0		\$624	0.00%
001-00-366-0-1500	RECREATION & PAL EVENT	\$0	\$2,528	\$0	\$0	\$0		\$0	0.00%
001-00-366-0-1700	WELLNESS GRANT - FI BLUE	\$5,000	\$5,602	\$10,000	\$0	\$0		\$5,200	0.00%
001-00-366-0-2510	FIRE DECONTAMINATION GRANT	\$15,512	\$15,512	\$13,012	\$0	\$0		\$13,012	0.00%
001-00-366-0-2515	FI BAR INTERN GRANT	\$3,000	\$3,000	\$0	\$0	\$0		\$0	0.00%
001-00-366-0-3501	CONTRIBUTION-ST JOHNS RIVER CE	\$0	\$700	\$0	\$0	\$0		\$0	0.00%
001-00-366-0-6000	CONTRIBUTION -ANTIQUE FIRE TR	\$0	\$224	\$0	\$0	\$0		\$0	0.00%
001-00-366-0-7601	CONTRIBUTIONS - SP EVENT JONES	\$1,925	\$1,950	\$2,002	\$0	\$0		\$2,002	0.00%
001-00-366-0-8000	CONTRIBUTION - FIREWORKS	\$5,000	\$0	\$5,200	\$0	\$0		\$5,200	0.00%
001-00-366-0-8001	CONTRIBUTION - MAYOR'S RECEPTI	\$7,000	\$600	\$7,280	\$0	\$0		\$7,280	0.00%
001-00-366-0-8002	CONTRIBUTION - SPECIAL EVENTS	\$500	\$1,500	\$520	\$0	\$0		\$520	0.00%
001-00-366-0-8500	CONTRIBUTION - FIRE PUBLIC EDU	\$500	\$2,250	\$520	\$510	\$3,010	-2,490.00		578.84%
001-00-369-3-1000	REFUNDS & REIMBURSEMENTS	\$5,000	\$115	\$5,200	\$14	\$296		\$4,904	5.69%
001-00-369-3-2000	FEMA REIMBURSEMENT	\$273,000	\$18,276	\$50,000	\$0	\$0		\$50,000	0.00%
001-00-369-3-3500	OPIOD SETTLEMENT TRUST FUND RE	\$0	\$0	\$0	\$0	\$13,838	-13,838.09		0.00%
001-00-369-9-0500	MISC REVENUE	\$35,000	\$62,683	\$36,400	\$2,205	\$53,803	-17,402.68		147.80%
001-00-369-9-1000	FDOT ISLAND RIGHT OF WAY MAINT	\$51,655	\$51,655	\$53,721	\$0	\$12,914		\$40,807	24.03%
001-00-369-9-1001	E-PAYABLES REVENUE SHARE	\$1,500	\$1,496	\$1,560	\$160	\$1,685		-\$125	108.04%
001-00-369-9-2000	INSURANCE CLAIMS - GENERAL	\$0	\$200,589	\$0	\$0	\$214,109	-214,109.46		0.00%
001-00-369-9-3000	FDOT LIGHTING MAINTENANCE	\$40,059	\$132,724	\$41,661	\$0	\$0		\$41,661	0.00%
001-00-369-9-3001	FDOT TRAFFIC SIGNAL MAINTENANC	\$74,082	\$70,393	\$76,242	\$0	\$0		\$76,242	0.00%
	TOTAL	\$854,265	\$1,042,580	\$640,921	\$58,589	\$819,127		-183,006.10	128.00%
	TRANSFERS IN								
001-00-381-0-1400	TRANSFER FROM UTILITY FUND-FRA	\$506,217	\$337,478	\$526,466	\$43,872	\$350,977		\$175,489	66.66%
001-00-381-0-1500	TRANSFER FROM SANITATION FUND-	\$156,718	\$104,479	\$160,110	\$13,343	\$106,740		\$53,370	66.66%
001-00-381-0-1900	TRANSFER FROM BETTER PLACE	\$129,000	\$3,358	\$166,122	\$0	\$33,540		\$132,582	20.19%
	TOTAL	\$791,935	\$445,315	\$852,698	\$57,215	\$491,257		\$361,440	58.00%
	REIMBURSEMENTS								
001-00-382-0-1000	CONTRIB FROM UTILITIES	\$1,240,186	\$826,791	\$1,482,666	\$123,556	\$988,444		\$494,222	66.66%
001-00-382-0-2000	CONTRIB FROM GOLF	\$215	\$143	\$191	\$16	\$127		\$64	66.68%
001-00-382-0-3000	CONTRIB FROM SANITATION	\$179,976	\$119,984	\$212,474	\$17,706	\$141,649		\$70,825	66.66%
001-00-382-0-5001	ADMIN EXP REIMB-AIRPORT GRANTS	\$164,918	\$109,945	\$177,268	\$14,772	\$118,179		\$59,089	66.66%
001-00-382-0-6000	CONTRIB FROM TAX INCREMENT	\$42,594	\$28,396	\$110,604	\$9,217	\$73,736		\$36,868	66.66%
001-00-382-0-6001	REIMBURSEMENT FROM TAX INCREME	\$0	\$0	\$219,318	\$0	\$0		\$219,318	0.00%
001-00-382-0-7000	CONTRIB FROM PENSION FUNDS	\$53,625	\$27,000	\$0	\$0	\$0		\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBER	UNREALIZED	PERCENT REALIZED
	TOTAL	\$1,681,514	\$1,112,259	\$2,202,521	\$165,267	\$1,322,135		\$880,386	60.00%
	DEBT PROCEEDS								
001-00-384-0-1000	LOAN PROCEEDS	\$185,723	\$185,723	\$1,000,000	\$0	\$0		\$1,000,000	0.00%
001-00-384-0-1001	LOAN PROCEEDS PD VEHICLES	\$463,355	\$463,355	\$0	\$0	\$0		\$0	0.00%
	TOTAL	\$649,078	\$649,078	\$1,000,000	\$0	\$0		\$1,000,000	0.00%
	TOTAL OPERATING & OTHER REV	\$15,137,624	\$12,700,183	\$18,340,103	\$895,743	\$12,089,269		\$6,246,034	66.00%
	CASH BALANCE FORWARD								
001-00-301-0-1000	OPERATING CASH BALANCE FORWARD	\$4,480,772	\$0	\$4,480,772	\$0	\$0		\$4,480,772	0.00%
001-00-301-0-1001	EVIDENCE FUND BALANCE FORWARD	\$7,282	\$0	\$7,282	\$0	\$0		\$7,282	0.00%
001-00-301-0-1002	LOT DEMOLITION/CLEANUP BALANCE	\$22,075	\$0	\$22,075	\$0	\$0		\$22,075	0.00%
001-00-301-0-1006	INSURANCE CONTINGENCY BALANCE	\$624,444	\$0	\$624,444	\$0	\$0		\$624,444	0.00%
001-00-301-0-1009	SPECIAL CEMETERY BALANCE FORWA	\$118,889	\$0	\$118,889	\$0	\$0		\$118,889	0.00%
001-00-301-0-1010	SPECIAL POLICE BALANCE FORWARD	\$61,271	\$0	\$61,271	\$0	\$0		\$61,271	0.00%
001-00-301-0-1012	HAND GUN CLASSES BALANCE FORWA	\$7,637	\$0	\$7,637	\$0	\$0		\$7,637	0.00%
001-00-301-0-1013	FIRE PUBLIC EDUCATION BALANCE	\$24,937	\$0	\$24,937	\$0	\$0		\$24,937	0.00%
001-00-301-0-1019	RED LIGHT CAMERA BALANCE FORWA	\$49,988	\$0	\$49,988	\$0	\$0		\$49,988	0.00%
001-00-301-0-1021	LANDSCAPING CODE FEE BALANCE F	\$61,663	\$0	\$61,663	\$0	\$0		\$61,663	0.00%
001-00-301-0-1022	I&E EVIDENCE BALANCE FORWARD	\$7,523	\$0	\$7,523	\$0	\$0		\$7,523	0.00%
001-00-301-0-1023	PARKS BANK-DONATIONS	\$284	\$0	\$284	\$0	\$0		\$284	0.00%
001-00-301-0-1024	FIRE CAPITAL REPLACEMENT BALAN	\$88,000	\$0	\$110,000	\$0	\$0		\$110,000	0.00%
	TOTAL	\$5,554,765	\$0	\$5,576,765	\$0	\$0		\$5,576,765	0.00%
	TOTAL REV, TRANSFERS & CASH BAL	\$20,692,389	\$12,700,183	\$23,916,868	\$895,743	\$12,089,269		\$11,822,799	51.00%

GENERAL FUND EXPENDITURES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 1 5
CITY COMMISSION

	PERSONNEL SERVICES								
001-01-511-1-1110	COMMISSIONERS SALARIES	\$111,300	\$76,255	\$120,161	\$8,888	\$76,256	\$0	\$43,905	63.46%
001-01-511-1-1200	LEGISLATIVE ASST SALARIES	\$16,600	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
001-01-511-1-1210	COMMISS ACCRUED PAYROLL	\$0	-1,825.02	\$0	\$0	\$0	\$0	\$0	0.00%
001-01-511-1-2100	FICA TAX EXPENSE	\$10,702	\$5,697	\$9,192	\$666	\$5,715	\$0	\$3,477	62.17%
001-01-511-1-2200	RETIREMENT EXPENSE	\$43,089	\$23,422	\$36,889	\$2,793	\$23,365	\$2,250	\$11,273	63.33%
001-01-511-1-2300	HEALTH AND LIFE INSURANCE	\$34,449	\$4,810	\$17,376	\$621	\$5,294	\$0	\$12,082	30.47%
	TOTAL	\$216,140	\$108,359	\$183,618	\$12,968	\$110,631	\$2,250	\$70,737	60.00%
	OPERATING EXPENSES								
001-01-511-3-3100	PROFESSIONAL SERVICES	\$72,350	\$46,030	\$88,646	\$5,000	\$64,119	\$20,000	\$1,026	72.33%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-01-511-3-4022	SCHOOLING/CONF-MAYOR	\$14,502	\$908	\$10,000	\$260	\$687	\$1,157	\$8,156	6.87%
001-01-511-3-4023	SCHOOLING/CONF-Commissioner W	\$17,100	\$2,166	\$10,000	\$589	\$2,935	\$1,726	\$5,340	29.34%
001-01-511-3-4024	SCHOOLING/CONF-COMM CAMPBELL	\$14,493	\$2,253	\$10,000	\$287	\$4,472	\$307	\$5,222	44.71%
001-01-511-3-4025	SCHOOLING/CONF-COMMDAVIS	\$16,422	\$1,294	\$10,000	\$998	\$3,583	\$1,103	\$5,314	35.82%
001-01-511-3-4026	SCHOOLING/CONF-COMM BOROM	\$16,976	\$4,347	\$10,000	\$875	\$2,810	\$134	\$7,057	28.09%
001-01-511-3-4100	COMMUNICATIONS SERVICES	\$6,000	\$6,813	\$6,240	\$273	\$4,175	\$0	\$2,065	66.90%
001-01-511-3-4800	ADVERTISING	\$11,575	\$5,076	\$14,000	\$191	\$8,038	\$1,962	\$4,000	57.41%
001-01-511-3-4901	SPECIAL EVENTS & PROJECTS - Ma	\$5,902	\$3,300	\$12,602	\$0	\$2,600	\$0	\$10,002	20.63%
001-01-511-3-4903	SPECIAL EVENTS & PROJECTS - Co	\$12,425	\$6,460	\$15,965	\$0	\$5,192	\$132	\$10,641	32.52%
001-01-511-3-4904	SPECIAL EVENTS & PROJECTS - Co	\$5,200	\$300	\$8,700	\$900	\$3,000	\$1,500	\$10,400	34.48%
001-01-511-3-4905	SPECIAL EVENTS & PROJECTS - Co	\$8,822	\$6,694	\$10,000	\$0	\$4,838	\$1,788	\$3,374	48.38%
001-01-511-3-4906	SPECIAL EVENTS & PROJECTS - Co	\$8,465	\$3,968	\$13,997	\$0	\$6,266	\$0	\$7,731	44.76%
001-01-511-3-4907	MAYOR'S RECEPTION	\$15,000	\$5,257	\$10,000	\$0	\$1,059	\$96	\$8,845	10.59%
001-01-511-3-4910	NEFLC	\$3,675	\$175	\$5,000	\$0	\$205	\$315	\$4,480	4.10%
001-01-511-3-4930	CITIZENS TRANSPORTATION	\$0	\$0	\$25,000	\$8,334	\$8,334	\$16,667	\$0	33.33%
001-01-511-3-5100	OFFICE SUPPLIES	\$500	\$294	\$520	\$0	\$268	\$225	\$28	51.46%
001-01-511-3-5260	UNIFORMS	\$500	\$112	\$520	\$0	\$269	\$50	\$201	51.75%
001-01-511-3-5280	OPERATING SUPPLIES	\$3,089	\$1,661	\$3,213	\$40	\$1,512	\$0	\$1,701	47.06%
001-01-511-3-5283	SBDC	\$12,000	\$6,000	\$8,099	\$0	\$0	\$0	\$8,099	0.00%
001-01-511-3-5284	AWARDS/RECONGNITION	\$3,440	\$308	\$5,000	\$0	\$451	\$189	\$4,360	9.02%
001-01-511-3-5286	YOUTH AMBASSADOR PROGRAM	\$500	\$163	\$520	\$0	\$147	\$0	\$373	28.26%
001-01-511-3-5400	MEMBR,SUBSCRIPT,DUES	\$4,700	\$2,719	\$5,000	\$0	\$3,055	\$756	\$1,189	61.10%
	TOTAL	\$253,636	\$106,298	\$283,021	\$17,746	\$128,014	\$48,105	\$109,602	45.00%
001-01-511-6-6400	CAPITAL OUTLAY								
	CAPITAL OUTLAY	\$62,000	\$0	\$55,980	\$0	\$16,139	\$22,146	\$21,194	28.83%
	TOTAL	\$62,000	\$0	\$55,980	\$0	\$16,139	\$22,146	\$21,194	29.00%
001-01-512-1-1200	COMMISSIONER INTERNS								
	REGULAR SALARIES	\$34,000	\$633	\$31,160	\$96	\$96	\$0	\$24,864	0.30%
001-01-512-1-2100	FICA TAX EXPENSE	\$1,836	\$48	\$1,909	\$7	\$7	\$0	\$1,902	0.38%
	TOTAL	\$35,836	\$682	\$33,069	\$103	\$103	\$0	\$26,766	0.00%
	DEPARTMENT TOTAL	\$567,612	\$215,339	\$555,688	\$30,817	\$254,887	\$72,502	\$226,299	46.00%
	CITY MANAGER'S OFFICE								
001-20-512-1-1100	PERSONNEL SERVICES								
	EXECUTIVE SALARIES	\$259,866	\$127,095	\$304,203	\$0	\$13,037	\$0	\$291,166	4.28%
001-20-512-1-1200	REGULAR SALARIES	\$95,659	\$42,268	\$70,980	\$0	\$37,197	\$0	\$33,783	52.40%
001-20-512-1-1210	ACCRUED SALARIES	\$0	\$-2,339.18	\$0	\$0	\$0	\$0	\$0	0.00%
001-20-512-1-2100	FICA TAX EXPENSE	\$27,198	\$12,801	\$28,701	\$0	\$3,843	\$0	\$24,858	13.38%
001-20-512-1-2200	RETIREMENT EXPENSE	\$109,502	\$52,076	\$115,181	\$0	\$12,012	\$0	\$103,169	10.42%
001-20-512-1-2300	HEALTH AND LIFE INSURANCE	\$51,846	\$17,376	\$56,728	\$0	\$21	\$0	\$56,707	0.03%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL	\$544,071	\$249,277	\$575,793	\$0	\$66,111	\$0	\$509,682	11.00%
	OPERATING EXPENSES								
001-20-512-3-3100	PROFESSIONAL SERVICES	\$12,000	\$0	\$15,000	\$0	\$140	\$0	\$14,860	0.93%
001-20-512-3-3120	PRE-EMPLOYMENT EXPENSE	\$95	\$95	\$99	\$0	\$84	\$0	\$15	85.11%
001-20-512-3-4021	SCHOOLING/CONF-CITY MANAGER	\$13,500	\$3,314	\$18,000	-\$258	\$3,069	\$907	\$14,024	17.05%
001-20-512-3-4100	COMMUNICATIONS SERVICES	\$1,656	\$854	\$2,296	\$150	\$1,028	\$0	\$1,268	44.77%
001-20-512-3-4200	POSTAGE AND FREIGHT	\$800	\$60	\$832	\$0	\$3	\$0	\$829	0.41%
001-20-512-3-4400	RENTALS AND LEASES	\$467	\$249	\$486	\$398	\$398	\$29	\$59	81.89%
001-20-512-3-4630	VEHICLE MAINTENANCE	\$1,000	\$175	\$1,040	\$25	\$198	\$270	\$572	19.07%
001-20-512-3-4700	PRINTING AND BINDING	\$200	\$0	\$600	\$0	\$0	\$0	\$600	0.00%
001-20-512-3-5000	FINES&FEES	\$0	\$159	\$0	\$16	\$253	\$0	-\$253	0.00%
001-20-512-3-5100	OFFICE SUPPLIES	\$1,000	\$308	\$1,200	\$0	\$110	\$0	\$1,090	9.16%
001-20-512-3-5210	GAS AND LUBRICANTS	\$2,000	\$778	\$2,080	\$0	\$26	\$0	\$2,054	1.27%
001-20-512-3-5260	UNIFORMS	\$480	\$87	\$600	\$0	\$0	\$0	\$600	0.00%
001-20-512-3-5280	OPERATING SUPPLIES	\$2,405	\$1,394	\$3,000	\$0	\$3,620	\$0	-\$620	120.65%
001-20-512-3-5400	MEMBR,SUBSCRIPT,DUES	\$4,560	\$1,849	\$5,200	\$210	\$210	\$0	\$4,990	4.03%
	TOTAL	\$40,163	\$9,322	\$50,433	\$541	\$9,140	\$1,205	\$40,088	18.00%
	CAPITAL OUTLAY								
001-20-512-6-6400	CAPITAL OUTLAY	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	0.00%
	TOTAL	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	0.00%
	DEPARTMENT TOTAL	\$584,234	\$258,599	\$646,226	\$541	\$75,250	\$1,205	\$569,770	12.00%
	CITY CLERK'S OFFICE								
	PERSONNEL SERVICES								
001-21-512-1-1100	EXECUTIVE SALARIES	\$59,765	\$38,074	\$64,155	\$5,208	\$48,582	\$0	\$15,573	75.72%
001-21-512-1-1200	REGULAR SALARIES	\$32,533	\$11,174	\$81,674	\$3,738	\$28,795	\$0	\$52,879	35.25%
001-21-512-1-1210	ACCRUED SALARIES	\$0	-\$1,005.55	\$0	\$0	\$0	\$0	\$0	0.00%
001-21-512-1-1400	OVERTIME	\$0	\$39	\$0	\$0	\$1,226	\$0	-\$1,226.40	0.00%
001-21-512-1-2100	FICA TAX EXPENSE	\$7,061	\$3,516	\$11,156	\$646	\$5,900	\$0	\$5,256	52.88%
001-21-512-1-2200	RETIREMENT EXPENSE	\$28,428	\$15,137	\$44,770	\$2,746	\$20,983	\$0	\$23,787	46.86%
001-21-512-1-2300	HEALTH AND LIFE INSURANCE	\$12,599	\$7,970	\$13,785	\$615	\$3,984	\$0	\$9,801	28.90%
	TOTAL	\$140,386	\$74,904	\$215,540	\$12,952	\$109,470	\$0	\$106,070	51.00%
	OPERATING EXPENSES								
001-21-512-3-3100	PROFESSIONAL SERVICES	\$7,857	\$5,224	\$19,471	\$0	\$13,174	\$0	\$6,297	67.65%
001-21-512-3-3120	PRE-EMPLOYMENT EXPENSE	\$150	\$150	\$376	\$0	\$299	\$0	\$77	79.53%
001-21-512-3-3400	CONTRACTUAL SERVICES	\$14,743	\$14,743	\$10,533	\$0	\$9,542	\$0	\$991	90.58%
001-21-512-3-3499	FEES-RECORDING/FILING	\$0	\$0	\$0	\$37	\$37	\$31	-\$68	0.00%
001-21-512-3-4027	SCHOOLING/CONF-CITY CLERK	\$5,000	\$1,962	\$9,975	\$1,018	\$3,015	\$0	\$6,960	30.22%
001-21-512-3-4100	COMMUNICATIONS SERVICES	\$500	\$323	\$520	\$75	\$354	\$0	\$166	68.15%
001-21-512-3-4200	POSTAGE AND FREIGHT	\$200	\$90	\$208	\$7	\$42	\$0	\$166	20.02%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-21-512-3-4400	RENTALS AND LEASES	\$3,471	\$1,847	\$3,610	\$280	\$1,896	\$875	\$839	52.52%
001-21-512-3-4700	PRINTING AND BINDING	\$600	\$385	\$104	\$0	\$165	\$0	-\$61	158.93%
001-21-512-3-4810	LEGAL ADVERTISING	\$6,355	\$1,416	\$6,609	\$0	\$1,783	\$3,217	\$1,609	26.98%
001-21-512-3-5000	FINES&FEES	\$250	\$0	\$260	\$46	\$121	\$0	\$139	46.59%
001-21-512-3-5100	OFFICE SUPPLIES	\$500	\$365	\$520	\$30	\$464	\$0	\$56	89.30%
001-21-512-3-5260	UNIFORMS	\$200	\$50	\$208	\$0	\$91	\$0	\$117	43.70%
001-21-512-3-5280	OPERATING SUPPLIES	\$2,495	\$882	\$7,115	\$0	\$136	\$230	\$6,749	1.91%
001-21-512-3-5400	MEMBR,SUBSCRIPT,DUES	\$500	\$0	\$2,020	\$120	\$596	\$0	\$1,425	29.48%
	TOTAL	\$42,821	\$27,436	\$61,529	\$1,613	\$31,716	\$4,352	\$25,461	52.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$183,207	\$102,340	\$277,069	\$14,566	\$141,185	\$4,352	\$131,531	51.00%
	FINANCE								
	PERSONNEL SERVICES								
001-22-513-1-1100	EXECUTIVE SALARIES	\$122,062	\$78,342	\$128,037	\$21,960	\$128,788	\$0	-\$751	100.58%
001-22-513-1-1200	REGULAR SALARIES	\$247,679	\$153,320	\$250,615	\$18,090	\$164,752	\$0	\$85,863	65.73%
001-22-513-1-1210	ACCRUED SALARIES	\$0	-\$5,834.87	\$0	\$0	\$0	\$0	\$0	0.00%
001-22-513-1-1400	OVERTIME	\$6,300	\$1,540	\$6,552	\$109	\$8,502	\$0	-\$1,949.98	129.76%
001-22-513-1-2100	FICA TAX EXPENSE	\$28,767	\$17,256	\$10,296	\$2,952	\$22,506	\$0	-\$12,209.72	218.58%
001-22-513-1-2200	RETIREMENT EXPENSE	\$111,150	\$71,607	\$118,258	\$12,329	\$90,692	\$0	\$27,566	76.68%
001-22-513-1-2300	HEALTH AND LIFE INSURANCE	\$55,938	\$18,828	\$41,224	\$3,837	\$26,194	\$0	\$15,030	63.54%
	TOTAL	\$571,896	\$335,059	\$554,982	\$59,276	\$441,433	\$0	\$113,549	80.00%
	OPERATING EXPENSES								
001-22-513-3-3100	PROFESSIONAL SERVICES	\$4,930	\$3,833	\$2,600	\$0	\$298	\$0	\$2,302	11.45%
001-22-513-3-3120	PRE-EMPLOYMENT EXPENSE	\$270	\$100	\$156	\$0	\$449	\$0	-\$293	287.55%
001-22-513-3-3200	ACCOUNTING AND AUDITING	\$24,617	\$14,843	\$24,617	\$10,633	\$10,633	\$6,471	\$7,513	43.19%
001-22-513-3-4020	SCHOOLING, CONFERENCE, ETC	\$5,000	\$3,654	\$7,280	\$1,817	\$3,173	\$0	\$4,107	43.58%
001-22-513-3-4100	COMMUNICATIONS SERVICES	\$600	\$364	\$624	\$37	\$298	\$0	\$326	47.68%
001-22-513-3-4200	POSTAGE AND FREIGHT	\$2,050	\$1,439	\$780	\$178	\$1,302	\$0	-\$522	166.94%
001-22-513-3-4400	RENTALS AND LEASES	\$800	\$486	\$1,132	\$92	\$735	\$367	\$30	64.91%
001-22-513-3-4700	PRINTING AND BINDING	\$1,100	\$693	\$1,144	\$0	\$1,364	\$0	-\$220	119.19%
001-22-513-3-5000	FINES&FEES	\$0	\$134	\$0	\$0	\$3,808	\$5	-\$3,813.39	0.00%
001-22-513-3-5100	OFFICE SUPPLIES	\$1,630	\$658	\$1,820	\$127	\$734	\$0	\$1,086	40.32%
001-22-513-3-5260	UNIFORMS	\$500	\$0	\$520	\$0	\$0	\$233	\$287	0.00%
001-22-513-3-5280	OPERATING SUPPLIES	\$3,000	\$769	\$1,780	\$458	\$1,021	\$0	\$759	57.34%
001-22-513-3-5400	MEMBR,SUBSCRIPT,DUES	\$500	\$0	\$520	\$0	\$100	\$0	\$420	19.23%
	TOTAL	\$44,997	\$26,971	\$42,973	\$13,342	\$23,914	\$7,076	\$11,983	56.00%
	CAPITAL OUTLAY								

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBER□	PERCENT UNREALIZED REALIZED
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	DEPARTMENT TOTAL	\$616,893	\$362,030	\$597,955	\$72,618	\$465,347	\$7,076	\$125,532 78.00%
	HUMAN RESOURCES							
	PERSONNEL SERVICES							
001-25-513-1-1100	EXECUTIVE SALARIES	\$81,119	\$42,268	\$82,173	\$6,048	\$52,835	\$0	\$29,338 64.29%
001-25-513-1-1200	SALARY	\$44,226	\$26,794	\$42,525	\$3,528	\$29,770	\$0	\$12,755 70.00%
001-25-513-1-1210	ACCRUED SALARIES	\$0	-1,689.39	\$0	\$0	\$0	\$0	\$0 0.00%
001-25-513-1-1400	OVERTIME	\$0	\$399	\$800	\$33	\$405	\$0	-\$405 50.64%
001-25-513-1-2100	FICA TAX EXPENSE	\$9,589	\$5,119	\$9,539	\$710	\$6,147	\$0	\$3,392 64.44%
001-25-513-1-2200	RETIREMENT EXPENSE	\$38,606	\$21,306	\$38,282	\$2,950	\$25,397	\$0	\$12,885 66.34%
001-25-513-1-2300	HEALTH AND LIFE INSURANCE	\$14,087	\$8,847	\$15,413	\$1,223	\$10,398	\$0	\$5,015 67.46%
	TOTAL	\$187,627	\$103,043	\$188,732	\$14,492	\$124,952	\$0	\$62,980 66.00%
	OPERATING EXPENSES							
001-25-513-3-3100	PROFESSIONAL SERVICES	\$19,500	\$2,935	\$24,000	\$0	\$18,131	\$330	\$1,539 75.54%
001-25-513-3-3120	PRE-EMPLOYMENT EXPENSE	\$200	\$0	\$358	\$0	\$160	\$0	\$48 44.56%
001-25-513-3-4020	SCHOOLING, CONFERENCE, ETC	\$3,700	\$2,121	\$4,010	\$0	\$988	\$0	\$3,172 24.62%
001-25-513-3-4100	COMMUNICATIONS SERVICES	\$1,192	\$695	\$512	\$79	\$622	\$0	-\$110 121.47%
001-25-513-3-4200	POSTAGE AND FREIGHT	\$200	\$75	\$208	\$1	\$201	\$0	\$7 96.51%
001-25-513-3-4310	NATURAL GAS	\$200	\$141	\$0	\$0	\$0	\$0	\$0 0.00%
001-25-513-3-4400	RENTALS AND LEASES	\$600	\$284	\$624	\$36	\$284	\$142	\$197 45.57%
001-25-513-3-4700	PRINTING AND BINDING	\$492	\$362	\$512	\$0	\$651	\$0	-\$139 127.20%
001-25-513-3-4800	ADVERTISING	\$10,800	\$1,845	\$8,500	\$253	\$7,106	\$372	\$1,022 83.59%
001-25-513-3-5000	FEES & FINES	\$325	\$250	\$130	\$20	\$278	\$0	-\$148 213.60%
001-25-513-3-5100	OFFICE SUPPLIES	\$1,000	\$363	\$1,040	\$0	\$405	\$0	\$635 38.93%
001-25-513-3-5260	UNIFORMS	\$100	\$0	\$104	\$0	\$0	\$0	\$104 0.00%
001-25-513-3-5280	OPERATING SUPPLIES	\$7,100	\$252	\$4,160	\$2,220	\$3,053	\$0	\$1,107 73.39%
001-25-513-3-5288	EMPLOYEE RECOGNITION SUPPLIES	\$500	\$270	\$520	\$0	\$252	\$0	\$268 48.52%
001-25-513-3-5400	MEMBR,SUBSCRIPT,DUES	\$800	\$270	\$520	\$0	\$0	\$0	\$520 0.00%
001-25-513-3-5500	WELLNESS PROGRAM	\$12,000	\$8,052	\$12,480	\$2,200	\$7,776	\$0	\$4,704 62.30%
	TOTAL	\$58,709	\$17,915	\$57,678	\$4,808	\$39,907	\$844	\$12,927 69.00%
001-25-513-6-6400	CAPITAL OUTLAY	\$0	\$0	\$44,500	\$0	\$0	\$0	\$44,500 0.00%
	TOTAL	\$0	\$0	\$44,500	\$0	\$0	\$0	\$44,500 0.00%
	DEPARTMENT TOTAL	\$246,336	\$120,958	\$290,910	\$19,300	\$164,859	\$844	\$120,407 57.00%
	FACILITIES MAINTENANCE							
	PERSONNEL SERVICES							

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-23-519-1-1100	EXECUTIVE SALARIES	\$124,214	\$80,111	\$127,082	\$13,346	\$79,596	\$0	\$47,486	62.63%
001-23-519-1-1200	REGULAR SALARIES	\$126,922	\$46,282	\$122,577	\$6,760	\$68,555	\$0	\$54,022	55.92%
001-23-519-1-1210	ACCRUED SALARIES	\$0	-3,229.97	\$0	\$0	\$0	\$0	\$0	0.00%
001-23-519-1-1400	OVERTIME	\$6,300	\$2,090	\$6,552	\$691	\$6,496	\$0	\$56	99.15%
001-23-519-1-2100	FICA TAX EXPENSE	\$19,694	\$9,662	\$19,600	\$1,479	\$11,122	\$0	\$8,478	56.74%
001-23-519-1-2200	RETIREMENT EXPENSE	\$77,350	\$39,406	\$78,657	\$6,384	\$47,346	\$0	\$31,311	60.19%
001-23-519-1-2300	HEALTH AND LIFE INSURANCE	\$80,363	\$15,246	\$39,214	\$3,836	\$29,852	\$0	\$9,362	76.12%
001-23-519-1-2500	UNEMPLOYMENT COMP	\$0	\$0	\$0	\$0	\$238	\$0	-\$238	0.00%
	TOTAL	\$434,843	\$189,567	\$393,682	\$32,496	\$243,205	\$0	\$150,477	62.00%
	OPERATING EXPENSES								
001-23-519-3-3100	PROFESSIONAL SERVICES	\$15,000	\$4,158	\$8,135	\$0	\$1,422	\$0	\$6,713	17.48%
001-23-519-3-3120	PRE-EMPLOYMENT EXPENSE	\$1,000	\$307	\$1,040	\$0	\$150	\$0	\$890	14.37%
001-23-519-3-4020	SCHOOLING, CONFERENCE, ETC	\$5,000	\$341	\$5,200	\$0	\$2,545	\$0	\$2,655	48.94%
001-23-519-3-4100	COMMUNICATIONS SERVICES	\$1,258	\$646	\$1,308	\$153	\$1,208	\$0	\$100	92.37%
001-23-519-3-4400	RENTALS AND LEASES	\$1,500	\$321	\$1,560	\$40	\$321	\$161	\$1,078	20.57%
001-23-519-3-4610	BUILDING MAINTENANCE	\$8,000	\$2,315	\$8,320	\$1,091	\$6,300	\$112	\$1,908	75.71%
001-23-519-3-4620	EQUIPMENT MAINTENANCE	\$5,000	\$0	\$5,200	\$0	\$44	\$0	\$5,156	0.85%
001-23-519-3-4630	VEHICLE MAINTENANCE	\$5,000	\$2,035	\$5,200	\$0	\$3,169	\$0	\$2,031	60.94%
001-23-519-3-5100	OFFICE SUPPLIES	\$1,000	\$219	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
001-23-519-3-5210	GAS AND LUBRICANTS	\$6,500	\$1,756	\$6,760	\$455	\$2,869	\$0	\$3,891	42.43%
001-23-519-3-5250	SMALL TOOLS	\$6,000	\$3,066	\$6,240	\$55	\$1,167	\$1,027	\$4,046	18.69%
001-23-519-3-5260	UNIFORMS	\$2,000	\$1,038	\$2,080	\$139	\$1,157	\$0	\$923	55.63%
001-23-519-3-5280	OPERATING SUPPLIES	\$6,000	\$5,173	\$8,240	\$181	\$1,925	\$1,045	\$5,270	23.36%
001-23-519-3-5400	MEMBR,SUBSCRIPT,DUES	\$2,000	\$0	\$2,080	\$0	\$0	\$0	\$2,080	0.00%
	TOTAL	\$65,258	\$21,377	\$62,403	\$2,114	\$22,277	\$2,344	\$37,781	36.00%
	CAPITAL OUTLAY								
001-23-519-6-6400	CAPITAL OUTLAY	\$17,422	\$0	\$45,000	\$0	\$45,000	\$0	\$0	99.99%
	TOTAL	\$17,422	\$0	\$45,000	\$0	\$45,000	\$0	\$0	100.00%
	DEBT SERVICE								
001-23-517-7-7101	PRINCIPAL PUBLIC WORKS BLDG	\$6,638	\$0	\$12,788	\$0	\$0	\$0	\$12,788	0.00%
001-23-517-7-7201	INTEREST PUBLIC WORKS BLDG	\$11,368	\$0	\$21,966	\$0	\$11,533	\$0	\$10,433	52.50%
	TOTAL	\$18,006	\$0	\$34,754	\$0	\$11,533	\$0	\$23,221	33.00%
	TRANSFERS ADMINISTRATIVE								
001-23-519-9-9104	REIMB FLEET MAINTENANCE	\$13,034	\$8,689	\$18,990	\$1,583	\$12,660	\$0	\$6,330	66.66%
	TOTAL	\$13,034	\$8,689	\$18,990	\$1,583	\$12,660	\$0	\$6,330	67.00%
	DEPARTMENT TOTAL	\$548,563	\$219,633	\$554,829	\$36,192	\$334,675	\$2,344	\$217,810	60.00%
	INFORMATION TECHNOLOGY DEPT								

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

<u>ACCOUNT_NUMBR</u>	<u>ACCOUNT_DESCRIPTION</u>	<u>2024 BUDGET</u>	<u>2024 REV_YTD</u>	<u>2025_ BUDGET</u>	<u>CURRENT_ MONTH</u>	<u>CURRENT_ YTD</u>	<u>ENCUMBERD</u>	<u>UNREALIZED</u>	<u>PERCENT REALIZED</u>
	PERSONNEL SERVICES								
001-17-516-1-1100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$1,651	\$1,651	\$0	-1,650.72	0.00%
001-17-516-1-2100	FICA TAX EXPENSE	\$0	\$0	\$0	\$126	\$126	\$0	-\$126	0.00%
001-17-516-1-2200	RETIREMENT EXPENSE	\$0	\$0	\$0	\$507	\$507	\$0	-\$507	0.00%
	TOTAL	\$0	\$0	\$0	\$2,284	\$2,284	\$0	-2,283.78	0.00%
	OPERATING EXPENSES								
001-17-516-3-3100	PROFESSIONAL SERVICES	\$165,965	\$93,965	\$175,724	\$12,988	\$91,798	\$62,500	\$21,427	52.23%
001-17-516-3-4100	COMMUNICATIONS SERVICES	\$0	\$450	\$1,000	\$350	\$400	\$0	\$600	40.00%
001-17-516-3-5241	SOF1WARE	\$42,438	\$4,223	\$50,353	\$0	\$4,865	\$0	\$45,488	9.66%
001-17-516-3-5242	HARDWARE	\$31,520	\$24,342	\$20,000	\$6,745	\$23,897	\$0	-3,896.82	119.48%
001-17-516-3-5401	SOF1WARE SUBSCRIPT, LICENSES	\$117,460	\$70,158	\$122,158	\$7,503	\$73,948	\$50,650	-2,439.88	60.53%
	TOTAL	\$357,383	\$193,138	\$369,235	\$27,586	\$194,908	\$113,150	\$61,177	53.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEBT SERVICE								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$357,383	\$193,138	\$369,235	\$29,870	\$197,192	\$113,150	\$58,894	53.00%
	GENERAL ADMIN - CITY HALL								
	PERSONNEL								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	OPERATING EXPENSES								
001-04-513-3-3100	PROFESSIONAL SERVICES	\$6,000	\$3,193	\$3,000	\$0	\$589	\$0	\$2,411	19.63%
001-04-513-3-4100	COMMUNICATIONS SERVICES	\$5,000	\$2,347	\$5,200	\$1,373	\$3,306	\$0	\$1,894	63.56%
001-04-513-3-4200	POSTAGE AND FREIGHT	\$2,450	\$172	\$2,600	\$21	\$720	\$0	\$1,880	27.70%
001-04-513-3-4320	ELECTRICITY	\$9,000	\$4,975	\$9,360	\$783	\$5,396	\$0	\$3,964	57.65%
001-04-513-3-4400	RENTALS AND LEASES	\$2,803	\$540	\$2,915	\$0	\$480	\$1,620	\$815	16.45%
001-04-513-3-4610	CITY HALL BUILDING MAINTENANCE	\$107,182	\$58,333	\$25,000	\$41	\$20,524	\$4,296	\$180	82.09%
001-04-513-3-4615	ANNEX BUILDING EXP	\$26,012	\$26,012	\$25,000	\$1,698	\$12,391	\$60	\$12,549	49.56%
001-04-513-3-4620	EQUIPMENT MAINTENANCE	\$1,250	\$274	\$4,160	\$0	\$500	\$417	\$3,243	12.01%
001-04-513-3-4700	PRINTING AND BINDING	\$6,300	\$4,238	\$3,640	\$0	\$4,051	\$1,188	-1,598.55	111.27%
001-04-513-3-5100	OFFICE SUPPLIES	\$5,000	\$3,022	\$5,200	\$252	\$3,255	\$1,599	\$346	62.58%
001-04-513-3-5230	JANITORIAL SUPPLIES	\$1,500	\$606	\$4,560	\$23	\$544	\$0	\$4,016	11.92%
	TOTAL	\$172,496	\$103,712	\$90,635	\$4,190	\$51,754	\$9,180	\$29,701	57.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ CURRENT_MONTH	ENCUMBERD	PERCENT UNREALIZED	PERCENT REALIZED
					YTD			
001-04-513-6-6445	CAPITAL OUTLAY							
	CITY HALL BUILDING IMPROVEMENT	\$0	\$0	\$171,662	\$4,050	\$37,287	\$2,270	\$132,105 21.72%
001-04-513-6-6450	ANNEX HALL BUILDING IMPROVEMEN	\$119,338	\$119,338	\$50,000	\$1,920	\$24,201	\$7,736	\$18,063 48.40%
	TOTAL	\$119,338	\$119,338	\$221,662	\$5,970	\$61,488	\$10,006	\$150,168 28.00%
	LEGAL COUNSEL							
	PERSONNEL SERVICES							
001-04-514-1-1000	EXECUTIVE SALARIES	\$153,920	\$100,777	\$162,785	\$12,522	\$106,917	\$0	\$55,868 65.67%
001-04-514-1-1210	LEGAL PAYROLL ACCRUAL	\$0	-2,458.74	\$0	\$0	\$0	\$0	\$0 0.00%
001-04-514-1-2100	FICA TAXES	\$11,775	\$7,597	\$12,453	\$935	\$7,988	\$0	\$4,465 64.14%
001-04-514-1-2200	RETIREMENT-GENERAL	\$47,407	\$30,995	\$49,975	\$3,844	\$32,780	\$0	\$17,195 65.59%
001-04-514-1-2300	HEALTH AND LIFE INSURANCE	\$30,784	\$4,011	\$7,951	\$612	\$5,199	\$0	\$2,752 65.38%
	TOTAL	\$243,886	\$140,921	\$233,164	\$17,913	\$152,883	\$0	\$80,281 66.00%
	OPERATING EXPENSES							
001-04-514-3-3100	PROFESSIONAL SERVICES	\$4,000	\$3,332	\$4,160	-1,050.00	\$2,687	\$0	\$1,473 64.59%
001-04-514-3-3110	FL BAR INTERN EXP	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$3,000 0.00%
001-04-514-3-4020	SCHOOLING/CONF-CITY ATTORNEY	\$5,000	\$1,791	\$5,200	\$1,003	\$2,358	\$0	\$2,842 45.34%
001-04-514-3-4200	POSTAGE & FREIGHT OUTGOING	\$0	\$1	\$0	\$0	\$0	\$0	\$0 0.00%
001-04-514-3-5000	FINES & FEES	\$0	\$40	\$0	\$477	\$593	\$0	-\$593 0.00%
001-04-514-3-5260	UNIFORMS	\$200	\$0	\$208	\$0	\$0	\$0	\$208 0.00%
001-04-514-3-5280	OPERATING SUPPLIES	\$1,000	\$238	\$1,040	\$58	\$538	\$454	\$48 51.71%
001-04-514-3-5400	Membership, subscription, dues	\$5,500	\$2,952	\$5,720	\$434	\$3,929	\$1,737	\$53 68.69%
	TOTAL	\$18,700	\$8,353	\$19,328	\$922	\$10,105	\$2,191	\$7,031 52.00%
	CAPITAL OUTLAY							
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	DEBT SERVICE							
001-04-517-7-7101	PRINCIPAL-2020 ADMIN VEHICLE T	\$5,624	\$5,624	\$5,727	\$0	\$5,727	\$0	\$0 99.99%
001-04-517-7-7201	INTEREST-2020 ADMIN VEHICLE TD	\$155	\$155	\$52	\$0	\$52	\$0	\$0 100.23%
	TOTAL	\$5,779	\$5,780	\$5,779	\$0	\$5,779	\$0	\$0 100.00%
	OTHER GOVERNMENT SERVICES							
	OPERATING EXPENSES							
001-04-519-3-3100	PROFESSIONAL SERVICES	\$12,399	\$2,560	\$37,895	\$320	\$2,240	\$1,600	\$34,055 5.91%
001-04-519-3-3420	FIREWORKS - SPECIAL EVENTS	\$40,000	\$0	\$41,600	\$20,250	\$31,000	\$10,600	\$0 74.51%
001-04-519-3-4500	LIABILITY INSURANCE	\$447,468	\$311,149	\$584,830	-385,854.15	\$412,632	\$0	\$172,198 70.55%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-04-519-3-4510	INSURANCE CLAIMS REIMBURSABLE	\$0	\$43,911	\$0	\$0	-12,428.50	\$0	\$12,429	0.00%
001-04-519-3-4810	LEGAL ADVERTISING	\$1,000	\$0	\$1,040	\$0	\$4	\$0	\$1,036	0.38%
001-04-519-3-4920	PROPERTY TAX	\$0	\$7,670	\$0	\$8,089	\$9,817	\$0	-9,816.51	0.00%
001-04-519-3-4930	SPECIAL EVENTS	\$0	\$0	\$24,000	\$0	\$24,000	\$0	\$0	100.00%
001-04-519-3-4951	BLUE CRAB EVENT	\$52,601	\$52,777	\$50,000	\$0	\$2,559	\$0	\$47,441	5.11%
	TOTAL	\$553,468	\$418,068	\$739,365	-357,195.49	\$469,823	\$12,200	\$257,342	64.00%
001-04-519-6-6120	CAPITAL OUTLAY								
	LAND PURCHASE	\$46,810	\$45,244	\$24,682	\$0	\$0	\$0	\$24,682	0.00%
	TOTAL	\$46,810	\$45,244	\$24,682	\$0	\$0	\$0	\$24,682	0.00%
001-04-519-1-2400	GRANTS & AIDS								
	WORKERS COMP	\$139,500	\$161,589	\$201,846	-65,907.04	\$203,578	\$0	-1,732.08	100.85%
	TOTAL	\$139,500	\$161,589	\$201,846	-65,907.04	\$203,578	\$0	-1,732.08	101.00%
001-04-519-8-8210	CAPITAL GRANTS								
	CHAMBER OF COMMERCE	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	100.00%
001-04-519-8-8220	DEO STRATEGIC REVITALIZATION G	\$0	\$0	\$40,000	\$5,250	\$28,750	\$11,250	\$0	71.87%
	TOTAL	\$5,000	\$5,000	\$45,000	\$5,250	\$33,750	\$11,250	\$0	75.00%
	DEPARTMENT	\$1,304,978	\$1,008,005	\$1,581,461	-388,857.20	\$989,161	\$44,828	\$547,472	63.00%
	PLANNING & ZONING DEPARTMENT								
001-02-524-1-1100	PERSONNEL SERVICES								
	EXECUTIVE SALARIES	\$91,101	\$59,750	\$105,105	\$8,277	\$68,639	\$0	\$36,466	65.30%
001-02-524-1-1200	REGULAR SALARIES	\$109,686	\$66,323	\$139,139	\$10,226	\$81,392	\$0	\$57,747	58.49%
001-02-524-1-1210	ACCRUED SALARIES	\$0	-2,683.50	\$0	\$0	\$0	\$0	\$0	0.00%
001-02-524-1-1400	OVERTIME	\$1,050	\$1,091	\$1,092	\$0	\$423	\$0	\$669	38.69%
001-02-524-1-2100	FICA TAX EXPENSE	\$15,441	\$9,351	\$18,768	\$1,381	\$11,231	\$0	\$7,537	59.84%
001-02-524-1-2200	RETIREMENT EXPENSE	\$61,842	\$32,539	\$75,318	\$5,680	\$46,014	\$0	\$29,304	61.09%
001-02-524-1-2300	HEALTH AND LIFE INSURANCE	\$28,327	\$7,471	\$30,994	\$3,180	\$21,172	\$0	\$9,822	68.30%
	TOTAL	\$307,447	\$173,841	\$370,416	\$28,744	\$228,871	\$0	\$141,545	62.00%
001-02-524-3-3100	OPERATING EXPENSES								
	PROFESSIONAL SERVICES	\$94,500	\$10,772	\$15,000	\$2,800	\$2,800	\$11,760	\$440	18.66%
001-02-524-3-3120	PRE-EMPLOYMENT EXPENSE	\$350	\$299	\$374	\$0	\$223	\$0	\$151	59.71%
001-02-524-3-4020	SCHOOLING, CONFERENCE, ETC	\$8,900	\$1,557	\$8,806	\$1,917	\$3,096	\$0	\$5,710	35.15%
001-02-524-3-4100	COMMUNICATIONS SERVICES	\$629	\$441	\$654	\$73	\$489	\$0	\$165	74.80%
001-02-524-3-4200	POSTAGE AND FREIGHT	\$1,500	\$662	\$1,560	\$47	\$1,037	\$0	\$523	66.50%
001-02-524-3-4310	NATURAL GAS	\$744	\$0	\$1,600	\$175	\$570	\$0	\$1,030	35.59%
001-02-524-3-4330	CREDIT CARD FEES	\$500	\$718	\$520	\$67	\$1,372	\$0	-\$852	263.84%
001-02-524-3-4400	RENTALS AND LEASES	\$4,500	\$2,467	\$4,680	\$567	\$3,720	\$1,685	\$725	79.49%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

.ACCOUNT_NUMBR	ACCOUNT DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-02-524-3-4620	EQUIPMENT MAINTENANCE	\$1,500	\$0	\$1,560	\$0	\$0	\$0	\$1,560	0.00%
001-02-524-3-4630	VEHICLE MAINTENANCE	\$750	\$10	\$780	\$0	\$0	\$0	\$780	0.00%
001-02-524-3-4700	PRINTING AND BINDING	\$255	\$0	\$752	\$0	\$1,292	\$0	-\$540	171.85%
001-02-524-3-4810	LEGAL ADVERTISING	\$14,000	\$8,773	\$14,560	\$1,655	\$9,539	\$3,461	\$1,560	65.51%
001-02-524-3-5000	FEES&FINES	\$50	\$0	\$52	\$0	\$71	\$0	-\$19	135.80%
001-02-524-3-5100	OFFICE SUPPLIES	\$1,500	\$571	\$1,560	\$17	\$147	\$0	\$1,413	9.44%
001-02-524-3-5210	GAS AND LUBRICANTS	\$750	\$478	\$780	\$49	\$434	\$0	\$346	55.65%
001-02-524-3-5260	UNIFORMS	\$900	\$0	\$312	\$0	\$0	\$122	\$190	0.00%
001-02-524-3-5280	OPERATING SUPPLIES	\$5,500	\$3,791	\$5,720	\$144	\$4,087	\$0	\$1,633	71.44%
001-02-524-3-5400	MEMBR,SUBSCRIPT,DUES	\$10,516	\$105	\$12,288	\$85	\$410	\$171	\$11,707	3.33%
	TOTAL	\$147,344	\$30,644	\$71,558	\$7,596	\$29,288	\$17,199	\$25,071	41.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	GRANT								
001-02-524-8-6402	DEC COMMUNITY PLANNING TECH AS	\$0	\$0	\$75,000	\$37,920	\$39,420	\$35,580	\$0	52.56%
	TOTAL	\$0	\$0	\$75,000	\$37,920	\$39,420	\$35,580	\$0	53.00%
	DEPARTMENT TOTAL	\$454,791	\$204,485	\$516,974	\$74,260	\$297,579	\$52,779	\$166,616	58.00%
	POLICE DEPARTMENT								
	PERSONNEL SERVICES								
001-07-521-1-1100	EXECUTIVE SALARIES	\$421,910	\$256,036	\$420,147	\$33,122	\$293,559	\$0	\$126,588	69.87%
001-07-521-1-1101	VOCA MATCH EXEC SALARIES	\$0	\$6,051	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-1200	REGULAR SALARIES	\$1,277,701	\$935,213	\$1,786,389	\$143,231	\$1,154,304	\$0	\$632,085	64.61%
001-07-521-1-1210	ACCRUED SALARIES	\$0	-\$32,436.01	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-1220	CLERICAL SALARIES	\$265,609	\$129,716	\$274,839	\$19,493	\$190,933	\$0	\$83,906	69.47%
001-07-521-1-1221	VOCA SALARIES	\$0	\$25,616	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-1300	OTHER SALARIES & WAGES	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-1400	OVERTIME	\$201,726	\$125,989	\$207,000	\$11,400	\$178,911	\$0	\$28,089	86.43%
001-07-521-1-2100	FICA TAX EXPENSE	\$166,831	\$105,802	\$206,196	\$15,391	\$135,256	\$0	\$70,940	65.59%
001-07-521-1-2101	FICA TAX VOCA EXPENSE	\$0	\$1,516	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2102	FICA TAX YOGA MATCH EXPENSE	\$0	\$364	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2200	RETIREMENT-CLERICAL BENEFIT	\$81,808	\$36,375	\$84,375	\$5,413	\$54,797	\$0	\$29,578	64.94%
001-07-521-1-2201	PENSION-POLICE BENEFIT	\$339,000	\$241,524	\$467,742	\$32,973	\$282,780	\$0	\$184,962	60.45%
001-07-521-1-2202	RETIREMENT-VOCA CLERICAL BENEF	\$0	\$7,758	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2203	RETIREMENT-VOCA MATCH BENEFIT	\$0	\$1,181	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2300	HEALTH AND LIFE INSURANCE	\$490,480	\$295,234	\$556,055	\$46,672	\$382,180	\$0	\$173,875	68.73%
001-07-521-1-2401	WORKERS COMP VOCA	\$0	\$34	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2402	WORKERS COMP VOCA MATCH	\$0	\$174	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2500	UNEMPLOYMENT COMP	\$0	\$0	\$0	\$0	\$30	\$0	-\$30	0.00%
001-07-521-1-2601	WORKERS COMP VOCA CONTRA	\$0	-\$34	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-1-2602	WORKERS COMP VOCA MATCH CONTR	\$0	-\$174	\$0	\$0	\$0	\$0	\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL	\$3,258,915	\$2,135,939	\$4,002,743	\$307,694	\$2,672,749	\$0	\$1,329,994	67.00%
	OPERATING EXPENSES								
001-07-521-3-3100	PROFESSIONAL SERVICES	\$80,293	\$72,524	\$121,240	-\$426	\$110,637	\$1,996	\$8,607	91.25%
001-07-521-3-3120	PRE-EMPLOYMENT EXPENSE	\$5,000	\$2,442	\$4,000	\$300	\$3,271	\$89	\$641	81.76%
001-07-521-3-3500	CONFIDENTIAL INFORMANTS - I&E	\$6,000	\$325	\$6,000	\$0	\$229	\$0	\$5,771	3.81%
001-07-521-3-4020	SCHOOLING, CONFERENCE, ETC	\$23,100	\$21,071	\$15,800	\$880	\$11,790	\$1,347	\$2,663	74.61%
001-07-521-3-4030	TRAINING & SCHOOLING	\$0	-\$45	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-3-4100	COMMUNICATIONS SERVICES	\$35,520	\$22,643	\$35,520	\$3,520	\$20,711	\$0	\$14,809	58.30%
001-07-521-3-4200	OUTGOING POSTAGE/FREIGHT	\$1,450	\$534	\$1,450	\$46	\$479	\$0	\$971	33.03%
001-07-521-3-4320	ELECTRICITY	\$11,500	\$7,167	\$11,500	\$1,110	\$6,951	\$0	\$4,549	60.44%
001-07-521-3-4330	CREDIT CARD FEES	\$50	\$0	\$50	\$0	\$0	\$0	\$50	0.00%
001-07-521-3-4380	ANIMAL CONTROL	\$2,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0	100.00%
001-07-521-3-4390	K-9CARE	\$4,400	\$2,283	\$4,400	\$447	\$2,877	\$0	\$1,523	65.38%
001-07-521-3-4400	RENTALS AND LEASES	\$6,200	\$3,642	\$6,200	\$288	\$3,851	\$1,142	\$1,206	62.11%
001-07-521-3-4500	LIABILITY, AUTO, PROPERTY INSU	\$0	\$0	\$0	\$0	\$2,731	\$0	-\$2,731.00	0.00%
001-07-521-3-4510	INSURANCE CLAIMS REIMBURSABLE	\$0	\$36,146	\$0	\$0	\$33,945	\$0	-\$33,944.50	0.00%
001-07-521-3-4610	BUILDING MAINTENANCE	\$30,000	\$12,881	\$29,000	\$26	\$18,894	\$9,756	\$349	65.15%
001-07-521-3-4620	EQUIPMENT MAINTENANCE	\$8,230	\$6,304	\$8,230	\$1,357	\$6,773	\$657	\$800	82.29%
001-07-521-3-4630	VEHICLE MAINTENANCE	\$50,000	\$33,568	\$58,000	\$10,287	\$49,008	\$1,411	\$7,581	84.49%
001-07-521-3-4640	RADIO MAINTENANCE	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-521-3-4650	RANGE MAINTENANCE	\$1,000	\$595	\$1,000	\$79	\$714	\$238	\$49	71.35%
001-07-521-3-4680	STORM CLEANUP/REPAIR	\$0	\$0	\$0	\$0	\$1,319	\$0	-\$1,318.54	0.00%
001-07-521-3-4700	PRINTING AND BINDING	\$3,600	\$1,869	\$2,100	\$0	\$1,605	\$0	\$495	76.43%
001-07-521-3-4950	POLICE ATHLETIC LEAGUE	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$15,000	0.00%
001-07-521-3-5000	FINES&FEES	\$0	\$110	\$0	\$0	\$242	\$0	-\$242	0.00%
001-07-521-3-5100	OFFICE SUPPLIES	\$1,500	\$574	\$1,500	\$0	\$599	\$0	\$901	39.94%
001-07-521-3-5210	GAS AND LUBRICANTS	\$160,000	\$79,374	\$134,500	\$10,835	\$82,976	\$0	\$51,524	61.69%
001-07-521-3-5230	JANITORIAL SUPPLIES	\$2,000	\$1,409	\$2,000	\$0	\$1,238	\$0	\$762	61.87%
001-07-521-3-5260	UNIFORMS	\$19,050	\$12,135	\$23,490	\$167	\$7,776	\$4,111	\$11,603	33.10%
001-07-521-3-5280	OPERATING SUPPLIES	\$28,100	\$20,885	\$88,631	\$950	\$24,913	\$18,726	\$44,992	28.10%
001-07-521-3-5281	SPECIAL POLICE TRUST EXPENSE	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000	0.00%
001-07-521-3-5282	EVIDENCE FUND EXPENSE	\$0	\$0	\$22,672	\$1,321	\$6,721	\$13,900	\$2,050	29.64%
001-07-521-3-5400	MEMBR,SUBSCRIPT,DUES	\$1,075	\$435	\$1,725	\$0	\$1,335	\$0	\$390	77.39%
	TOTAL	\$505,568	\$341,070	\$614,008	\$31,186	\$411,584	\$53,373	\$149,051	67.00%
	CAPITAL OUTLAY								
001-07-521-6-6400	CAPITAL OUTLAY	\$221,766	\$51,653	\$110,000	\$8,426	\$8,426	\$0	\$101,574	7.66%
001-07-521-6-6401	VEHICLE PURCHASES	\$545,755	\$473,618	\$353,985	\$104,747	\$106,977	\$241,945	\$5,063	30.22%
	TOTAL	\$767,521	\$525,272	\$463,985	\$113,173	\$115,403	\$241,945	\$106,637	25.00%
	GRANTS & AIDS								
001-07-521-8-8320	BULLET PROOF GRANT-50% CITY	\$4,388	\$3,830	\$4,388	\$0	\$683	\$0	\$3,705	15.55%
001-07-521-8-8370	BULLET PROOF GRANT	\$4,388	\$3,830	\$4,388	\$0	\$683	\$0	\$3,705	15.55%
001-07-521-8-8516	Rural Violent Crime Reduction	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT MONTH	CURRENT YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-07-521-8-8517	SAFE GRANT Equipment	\$42,000	\$29,340	\$10,000	\$0	\$0	\$0	\$10,000	0.00%
001-07-521-8-8531	2023 JAGC	\$20,749	\$0	\$21,000	\$0	\$0	\$0	\$21,000	0.00%
001-07-521-8-8532	USDA GRANT POLICE CARS	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	100.00%
001-07-521-8-8540	2024 JAG D 6N045 Street Crimes	SO	\$0	\$6,275	SO	\$5,926	\$0	\$349	94.43%
001-07-521-8-8541	2024 JAG C 6N204	\$0	\$0	\$22,406	\$14,094	\$14,094	\$8,216	\$96	62.90%
	TOTAL	\$86,525	\$52,000	\$318,457	\$264,094	\$271,385	\$8,216	\$38,856	85.00%
	DEBT SERVICE								
001-07-517-7-7101	PRINCIPAL-2019 BB&T POLICE VEH	\$57,070	\$57,070	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-517-7-7106	PRINCIPAL-2020 POLICE CARS TD	\$103,764	\$103,764	\$105,653	\$0	\$105,653	\$0	\$0	100.00%
001-07-517-7-7107	LEASE-POLICE CARS	\$85,442	\$84,000	\$84,000	\$0	\$84,000	\$0	\$0	100.00%
001-07-517-7-7108	PRINCIPAL-AMERIS LOAN #281 20	\$56,600	\$0	\$96,867	\$0	\$42,004	\$0	\$54,863	43.36%
001-07-517-7-7201	INTEREST-2019 BB&T POLICE VEHI	\$936	\$936	\$0	\$0	\$0	\$0	\$0	0.00%
001-07-517-7-7206	INTEREST-2020 POLICE CARS TD e	\$2,867	\$2,867	\$961	\$0	\$961	\$0	\$0	100.04%
001-07-517-7-7207	INTEREST-BB&T POL VEH 2021	\$2,405	\$2,405	\$2,448	\$0	\$1,448	\$0	\$1,000	59.14%
001-07-517-7-7208	INTEREST - AMERIS LOAN #281 20	\$11,400	\$0	\$21,941	\$0	\$11,644	\$0	\$10,297	53.07%
	TOTAL	\$320,484	\$251,043	\$311,870	\$0	\$245,711	\$0	\$66,159	79.00%
	DEPARTMENT TOTAL	\$4,939,013	\$3,305,323	\$5,711,063	\$716,147	\$3,716,832	\$303,534	\$1,690,697	65.00%
	CODE ENFORCEMENT								
	PERSONNEL SERVICES								
001-19-521-1-1200	REGULAR SALARIES	\$130,734	\$79,191	\$165,451	\$13,757	\$99,344	\$0	\$66,107	60.04%
001-19-521-1-1210	ACCRUED SALARIES	\$0	\$-2,327.93	\$0	\$0	\$0	\$0	\$0	0.00%
001-19-521-1-1400	OVERTIME	\$1,260	\$1,178	\$1,310	\$196	\$410	\$0	\$900	31.29%
001-19-521-1-2100	FICA TAX EXPENSE	\$10,098	\$5,914	\$12,757	\$1,043	\$7,443	\$0	\$5,314	58.34%
001-19-521-1-2200	RETIREMENT EXPENSE	\$40,266	\$24,170	\$48,184	\$4,283	\$29,115	\$0	\$19,069	60.42%
001-19-521-1-2300	HEALTH AND LIFE INSURANCE	\$50,655	\$19,249	\$58,863	\$2,459	\$21,441	SO	\$37,422	36.42%
	TOTAL	\$233,013	\$127,375	\$286,565	\$21,737	\$157,753	\$0	\$128,812	55.00%
	OPERATING EXPENSES								
001-19-521-3-3100	PROFESSIONAL SERVICES	\$15,200	\$2,877	\$15,808	\$0	\$3,000	\$5,700	\$7,108	18.97%
001-19-521-3-3110	Professional Services Orange D	\$3,000	\$790	\$4,400	\$715	\$4,320	\$0	\$4,320.00	98.18%
001-19-521-3-3120	PRE-EMPLOYMENT EXPENSE	\$300	\$117	\$408	\$0	\$384	\$0	\$24	94.13%
001-19-521-3-4020	SCHOOLING, CONFERENCE, ETC.	\$2,000	\$1,499	\$6,100	\$738	\$1,384	\$0	\$2,616	22.68%
001-19-521-3-4100	COMMUNICATIONS SERVICES	\$972	\$646	\$1,000	\$112	\$668	\$0	\$332	66.78%
001-19-521-3-4200	POSTAGE AND FREIGHT	\$1,770	\$1,064	\$1,700	\$260	\$1,333	\$0	\$367	78.41%
001-19-521-3-4400	RENTALS AND LEASES	\$1,000	\$95	\$1,040	\$12	\$95	\$47	\$898	9.11%
001-19-521-3-4630	VEHICLE MAINTENANCE	\$2,000	\$358	\$2,080	\$0	\$80	\$0	\$2,000	3.84%
001-19-521-3-4700	PRINTING AND BINDING	\$900	\$351	\$1,104	\$0	\$478	\$0	\$626	43.31%
001-19-521-3-4810	LEGAL ADS	\$1,000	\$499	\$2,000	\$0	\$479	\$721	\$800	23.96%
001-19-521-3-5000	FINES&FEES	\$60	\$15	\$62	\$0	\$0	\$0	\$62	0.00%
001-19-521-3-5100	OFFICE SUPPLIES	\$400	\$84	\$416	\$79	\$158	\$224	\$34	37.97%
001-19-521-3-5120	ABATEMENT, LOT CLEANUP, DEMO	\$54,877	\$2,808	\$18,685	\$0	\$0	\$0	\$23,085	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-19-521-3-5210	GAS AND LUBRICANTS	\$900	\$186	\$936	\$36	\$81	\$0	\$855	8.63%
001-19-521-3-5230	FILINGS AND MISC LEGAL FEES	\$3,700	\$763	\$9,948	\$171	\$1,516	\$949	\$9,583	15.23%
001-19-521-3-5260	UNIFORMS	\$300	\$0	\$500	\$0	\$0	\$198	\$302	0.00%
001-19-521-3-5280	OPERATING SUPPLIES	\$500	\$17	\$520	\$0	\$0	\$0	\$520	0.00%
	TOTAL	\$88,879	\$12,169	\$66,707	\$2,124	\$13,976	\$7,839	\$44,892	21.00%
001-19-521-6-6450	CAPITAL OUTLAY								
	CAPITAL IMPROVEMENT	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$326,892	\$139,543	\$353,272	\$23,861	\$171,728	\$7,839	\$173,705	49.00%
	FIRE DEPARTMENT								
	PERSONNEL SERVICES								
001-08-522-1-1100	EXECUTIVE SALARIES	\$191,755	\$128,891	\$317,252	\$16,791	\$143,440	\$0	\$173,812	45.21%
001-08-522-1-1200	REGULAR SALARIES	\$1,290,431	\$805,403	\$1,334,864	\$103,595	\$985,385	\$0	\$349,479	73.81%
001-08-522-1-1210	ACCRUED SALARIES	\$0	\$-29,956.96	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-522-1-1220	CLERICAL SALARIES	\$36,130	\$24,504	\$76,575	\$6,210	\$40,008	\$0	\$36,567	52.24%
001-08-522-1-1300	OTHER SALARIES & WAGES	\$0	\$12,024	\$0	\$0	\$480	\$0	\$-480	0.00%
001-08-522-1-1400	OVERTIME	\$147,000	\$120,834	\$150,000	\$18,008	\$108,281	\$0	\$41,719	72.18%
001-08-522-1-2100	FICA TAX EXPENSE	\$127,397	\$79,964	\$143,720	\$10,587	\$94,103	\$0	\$49,617	65.47%
001-08-522-1-2200	CLERICAL RETIREMENT	\$11,128	\$11,207	\$23,509	\$1,906	\$12,386	\$0	\$11,123	52.68%
001-08-522-1-2201	FIRE PENSION	\$459,478	\$325,422	\$531,981	\$44,099	\$392,680	\$0	\$139,301	73.81%
001-08-522-1-2300	HEALTH AND LIFE INSURANCE	\$345,353	\$177,903	\$291,982	\$28,166	\$237,750	\$0	\$54,233	81.42%
	TOTAL	\$2,608,672	\$1,656,194	\$2,869,883	\$229,363	\$2,014,513	\$0	\$855,370	70.00%
	OPERATING EXPENSES								
001-08-522-3-3100	PROFESSIONAL SERVICES	\$29,674	\$2,172	\$30,000	\$-1,050.00	\$1,202	\$0	\$28,798	4.00%
001-08-522-3-3120	PRE-EMPLOYMENT EXPENSE	\$6,360	\$159	\$17,000	\$0	\$204	\$16,700	\$96	1.20%
001-08-522-3-3410	CONTRACTUAL SERVICES	\$2,350	\$2,350	\$16,500	\$0	\$8,042	\$7,000	\$1,458	48.74%
001-08-522-3-4020	SCHOOLING, CONFERENCE, ETC	\$21,300	\$16,454	\$25,000	\$1,001	\$10,438	\$7,000	\$2,562	41.75%
001-08-522-3-4100	COMMUNICATION SERVICES	\$12,500	\$8,412	\$15,000	\$1,938	\$7,550	\$0	\$7,450	50.33%
001-08-522-3-4200	POSTAGE AND FREIGHT	\$300	\$103	\$500	\$0	\$127	\$38	\$336	25.30%
001-08-522-3-4310	NATURAL GAS	\$1,700	\$1,051	\$2,800	\$91	\$1,820	\$0	\$980	64.99%
001-08-522-3-4320	ELECTRICITY	\$14,000	\$9,480	\$18,000	\$1,381	\$8,889	\$0	\$9,111	49.38%
001-08-522-3-4330	CREDIT CARD FEES	\$50	\$0	\$100	\$0	\$0	\$0	\$100	0.00%
001-08-522-3-4400	RENTALS AND LEASES	\$1,386	\$735	\$2,500	\$519	\$1,162	\$367	\$971	46.47%
001-08-522-3-4500	LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$2,731	\$0	\$-2,731.00	0.00%
001-08-522-3-4510	INSURANCE CLAIMS REIMBURSABLE	\$0	\$120,677	\$0	\$0	\$93,958	\$15,871	\$-109,828.84	0.00%
001-08-522-3-4610	BUILDING MAINTENANCE	\$26,500	\$10,627	\$30,000	\$3,694	\$16,056	\$3,971	\$9,973	53.52%
001-08-522-3-4620	EQUIPMENT MAINTENANCE	\$17,157	\$11,525	\$16,000	\$844	\$10,734	\$3,058	\$1,208	67.08%
001-08-522-3-4630	VEHICLE MAINTENANCE	\$96,001	\$58,362	\$79,000	\$9,643	\$65,487	\$938	\$13,576	82.89%
001-08-522-3-4640	RADIO MAINTENANCE	\$1,904	\$1,904	\$2,500	\$229	\$1,979	\$236	\$285	79.16%
001-08-522-3-4680	STORM CLEANUP/REPAIR	\$840	\$0	\$1,000	\$0	\$653	\$0	\$347	65.25%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ CU MONTH	RRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-08-522-3-4700	PRINTING AND BINDING	\$846	\$413	\$500	\$0	\$466	\$0	\$34	93.14%
001-08-522-3-5000	FINES&FEES	\$300	\$184	\$300	\$136	\$295	\$0	\$5	98.21%
001-08-522-3-5100	OFFICE SUPPLIES	\$1,538	\$1,254	\$3,000	\$375	\$2,368	\$0	\$632	78.94%
001-08-522-3-5140	FIRE CODE ENFORCEMENT	\$7,600	\$7,270	\$8,000	\$2,200	\$4,956	\$901	\$2,143	61.94%
001-08-522-3-5210	GAS AND LUBRICANTS	\$36,600	\$23,684	\$41,500	\$2,847	\$20,704	\$0	\$23,296	49.89%
001-08-522-3-5230	JANITORIAL SUPPLIES	\$3,683	\$2,424	\$5,000	\$0	\$1,983	\$0	\$3,017	39.65%
001-08-522-3-5250	SMALL TOOLS	\$9,500	\$7,426	\$8,500	\$3,218	\$7,153	\$915	\$431	84.15%
001-08-522-3-5260	UNIFORMS	\$63,485	\$42,796	\$54,400	\$7,570	\$23,622	\$29,462	\$1,316	43.42%
001-08-522-3-5270	PUBLIC SAFETY SCHOLARSHIP FIRE	\$10,270	\$7,339	\$8,000	\$0	\$4,084	\$0	\$8,916	51.04%
001-08-522-3-5280	OPERATING SUPPLIES	\$25,317	\$21,260	\$31,100	\$587	\$23,301	\$5,268	\$31	74.92%
001-08-522-3-5290	FIRE PUB ED EXPENSE	\$6,000	\$2,280	\$3,000	\$1,201	\$2,280	\$0	\$720	76.00%
001-08-522-3-5400	MEMBR, SUBSCRIPT, DUES	\$2,319	\$2,289	\$3,000	\$968	\$2,666	\$125	\$209	88.86%
	TOTAL	\$399,480	\$362,629	\$422,200	\$37,390	\$324,910	\$91,851	\$5,440	77.00%
	CAPITAL OUTLAY								
001-08-522-6-6400	CAPITAL OUTLAY	\$0	\$0	\$322,940	\$86,589	\$171,858	\$84,623	\$66,459	53.21%
001-08-522-6-6401	VEHICLE PURCHASE	\$0	\$0	\$51,861	\$0	\$40,229	\$11,632	\$0	77.57%
001-08-522-6-6421	FIREHOUSE SUBS - GRANT	\$39,025	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-522-6-6422	USARGrant	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-522-6-6460	FIRE CAPITAL REPLACEMENT	\$20,579	\$8,938	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-522-6-6470	CITY MATCH FIRE - DECONTAMINAT	\$5,171	\$5,171	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-522-6-6480	Cily Maleh DEM HMGP 4486-106-R	\$0	\$0	\$31,962	\$4,284	\$9,382	\$0	\$22,580	29.35%
001-08-522-8-1000	FIRE GRANT- DECONTAMINATION	\$15,512	\$15,512	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-522-8-2400	Fed DEM HMGP 4486-106-R wind r	\$0	\$0	\$287,655	\$2,070	\$2,070	\$5,911	\$279,675	0.71%
001-08-572-6-6423	FIRE GRANT	\$132,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$236,286	\$29,620	\$694,418	\$92,942	\$223,539	\$102,166	\$368,714	32.00%
	DEBT SERVICE								
001-08-517-7-7102	PRINCIPAL-2016 USBANCORP LEASE	\$0	\$3,734	\$0	\$0	\$0	\$0	\$0	0.00%
001-08-517-7-7202	INTEREST-2016 USBANCORP LEASE	\$0	\$34	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$0	\$3,768	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$3,244,438	\$2,052,210	\$3,986,501	\$359,695	\$2,562,961	\$194,016	\$1,229,524	64.00%
	STREETS								
	PERSONNEL SERVICES								
001-09-541-1-1100	EXECUTIVE SALARIES	\$56,084	\$38,738	\$61,152	\$4,800	\$41,994	\$0	\$19,158	68.67%
001-09-541-1-1200	REGULAR SALARIES	\$153,246	\$104,298	\$255,919	\$19,645	\$154,143	\$0	\$101,776	60.23%
001-09-541-1-1210	ACCRUED SALARIES	\$0	\$-3,998.59	\$0	\$0	\$0	\$0	\$0	0.00%
001-09-541-1-1400	OVERTIME	\$21,000	\$7,543	\$21,840	\$1,758	\$12,829	\$0	\$9,011	58.74%
001-09-541-1-2100	FICA TAX EXPENSE	\$17,620	\$11,234	\$25,927	\$1,967	\$15,693	\$0	\$10,234	60.52%
001-09-541-1-2200	RETIREMENT EXPENSE	\$70,942	\$45,699	\$104,046	\$8,044	\$63,545	\$0	\$40,501	61.07%
001-09-541-1-2300	HEALTH AND LIFE INSURANCE	\$94,413	\$23,892	\$50,816	\$4,402	\$33,178	\$0	\$17,638	65.28%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL	\$413,305	\$227,405	\$519,700	\$40,617	\$321,382	\$0	\$198,318	62.00%
	OPERATING EXPENSES								
001-09-541-3-3100	PROFESSIONAL SERVICES	\$58,000	\$50,303	\$34,000	\$999	\$20,370	\$4,943	\$8,687	59.91%
001-09-541-3-3120	PRE-EMPLOYMENT EXPENSE	\$1,000	\$622	\$1,040	\$0	\$265	\$0	\$775	25.46%
001-09-541-3-3430	TREE MAINTENANCE & PLANTING	\$5,000	\$0	\$5,200	\$0	\$0	\$350	\$4,850	0.00%
001-09-541-3-3440	TREE REMOVAL	\$24,000	\$6,300	\$40,000	\$0	\$20,500	\$3,600	\$15,900	51.25%
001-09-541-3-3460	RAILROAD SIGNAL MAINTENANCE	\$11,000	\$6,170	\$9,880	\$1,230	\$6,170	\$0	\$3,710	62.44%
001-09-541-3-4020	SCHOOLING, CONFERENCE, ETC	\$6,000	\$1,459	\$6,240	\$393	\$1,565	\$43	\$4,632	25.08%
001-09-541-3-4100	COMMUNICATIONS SERVICES	\$3,600	\$2,241	\$3,744	\$239	\$1,850	\$0	\$1,894	49.40%
001-09-541-3-4320	ELECTRICITY	\$200,000	\$129,423	\$202,561	\$19,942	\$136,536	\$0	\$66,025	67.40%
001-09-541-3-4400	RENTALS & LEASES	\$20,000	\$11,657	\$8,800	\$40	\$321	\$161	\$20,318	3.64%
001-09-541-3-4510	INSURANCE CLAIMS REIMBURSABLE	\$0	\$0	\$0	\$12,037	\$12,037	\$0	-12,037.19	0.00%
001-09-541-3-4610	BUILDING MAINTENANCE	\$4,000	\$13	\$4,160	\$57	\$2,031	\$0	\$2,129	48.82%
001-09-541-3-4620	EQUIPMENT MAINTENANCE	\$30,000	\$20,150	\$26,200	\$459	\$26,188	\$0	\$12	99.95%
001-09-541-3-4630	VEHICLE MAINTENANCE	\$25,000	\$11,817	\$38,000	\$2,141	\$11,389	\$6,067	\$8,544	29.97%
001-09-541-3-4660	TRAFFIC LIGHT REPAIR	\$42,235	\$9,753	\$76,242	\$4,658	\$34,739	\$0	\$41,503	45.56%
001-09-541-3-4661	STREET LIGHT REPAIR	\$22,535	\$89	\$14,596	\$0	\$0	\$0	\$14,596	0.00%
001-09-541-3-4662	STREET SIGNS	\$20,000	\$11,077	\$38,800	\$17,103	\$32,964	\$0	\$5,836	84.95%
001-09-541-3-4670	STORMWATER MAINTENANCE	\$55,000	\$18,490	\$61,200	\$14,434	\$54,345	\$3,400	\$3,455	88.79%
001-09-541-3-5000	FINES & FEES	\$0	\$62	\$0	\$0	\$797	\$0	-\$797	0.00%
001-09-541-3-5100	OFFICE SUPPLIES	\$1,000	\$938	\$1,040	\$85	\$735	\$0	\$305	70.70%
001-09-541-3-5210	GAS AND LUBRICANTS	\$30,000	\$17,042	\$41,600	\$2,251	\$16,082	\$0	\$25,518	38.65%
001-09-541-3-5230	JANITORIAL SUPPLIES	\$1,000	\$843	\$1,040	\$35	\$953	\$44	\$43	91.67%
001-09-541-3-5250	SMALL TOOLS	\$10,000	\$5,061	\$10,400	\$126	\$1,848	\$1,314	\$7,238	17.76%
001-09-541-3-5260	UNIFORMS	\$3,500	\$1,761	\$3,640	\$396	\$3,767	\$0	-\$127	103.47%
001-09-541-3-5270	CHEMICALS AND FERTILIZERS	\$5,000	\$0	\$5,200	\$0	\$46	\$0	\$5,154	0.87%
001-09-541-3-5280	OPERATING SUPPLIES	\$24,000	\$18,040	\$20,800	\$1,310	\$9,534	\$458	\$10,808	45.83%
001-09-541-3-5283	INMATE OPERATING SUPPLIES	\$10,000	\$2,784	\$10,400	\$0	\$894	\$929	\$8,578	8.59%
001-09-541-3-5330	PAVING ROAD REPAIRS	\$85,000	\$82,306	\$79,154	\$4,900	\$39,658	\$11,238	\$28,258	50.10%
001-09-541-3-5340	SIDEWALK REPAIRS	\$56,000	\$55,425	\$71,240	\$30,480	\$69,074	\$0	\$2,166	96.95%
001-09-541-3-5400	Memberships, Subscriptions, Du	\$1,500	\$0	\$1,560	\$0	\$418	\$0	\$1,142	26.77%
	TOTAL	\$754,370	\$463,825	\$816,737	\$113,316	\$505,075	\$32,546	\$279,116	62.00%
	CAPITAL OUTLAY								
001-09-541-6-6400	CAPITAL OUTLAY	\$42,846	\$0	\$50,000	\$0	\$48,501	\$0	\$1,499	97.00%
001-09-541-6-6401	Vehicle purchase	\$185,723	\$173,167	\$0	\$0	\$0	\$0	\$0	0.00%
001-09-541-6-6431	PAVING ROAD RENOVATIONS	\$0	\$0	\$885,525	\$0	\$0	\$0	\$885,525	0.00%
001-09-541-6-6453	RIVER ST RETAINING WALL	\$0	\$0	\$128,338	\$0	\$0	\$0	\$128,338	0.00%
	TOTAL	\$228,569	\$173,167	\$1,063,863	\$0	\$48,501	\$0	\$1,015,362	5.00%
	DEBT SERVICE								
001-09-517-7-7132	PRINCIPAL-N TIF ROAD RECONSTR	\$11,918	\$23,836	\$12,352	\$0	\$12,133	\$0	\$219	98.22%
001-09-517-7-7133	PRINCIPAL-AMERIS LOAN #281 LI	\$29,429	\$0	\$38,742	\$0	\$16,799	\$0	\$21,943	43.36%
001-09-517-7-7134	PRINCIPAL PUBLIC WORKS BLDG	\$6,638	\$0	\$12,788	\$0	\$0	\$0	\$12,788	0.00%
001-09-517-7-7135	PRNCIPAL -ROAD PAVING LOAN	\$0	\$0	\$37,636	\$0	\$0	\$0	\$37,636	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-09-517-7-7232	INTEREST-N TIF ROAD RECONSTR	\$8,983	\$7,597	\$6,541	\$0	\$3,800	\$0	\$2,741	58.09%
001-09-517-7-7233	INTEREST - AMERIS LOAN #281 LI	\$14,094	\$0	\$8,775	\$0	\$4,657	\$0	\$4,118	53.07%
001-09-517-7-7234	INTEREST PUBLIC WORKS BLDG	\$11,368	\$0	\$21,902	\$0	\$11,533	\$0	\$10,369	52.65%
001-09-517-7-7235	INTEREST- ROAD PAVING LOAN	\$0	\$0	\$28,976	\$0	\$0	\$0	\$28,976	0.00%
	TOTAL	\$82,430	\$31,433	\$167,712	\$0	\$48,923	\$0	\$118,789	29.00%
	TRANSFERS								
001-09-541-9-9104	REIMB FLEET MAINTENANCE	\$13,034	\$8,689	\$18,990	\$1,583	\$12,660	\$0	\$6,330	66.66%
	TOTAL	\$13,034	\$8,689	\$18,990	\$1,583	\$12,660	\$0	\$6,330	67.00%
	DEPARTMENT TOTAL	\$1,491,708	\$904,519	\$2,587,002	\$155,515	\$936,541	\$32,546	\$1,617,914	36.00%
	CEMETERY								
	PERSONNEL SERVICES								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	OPERATING EXPENSES								
001-14-569-3-3100	PROFESSIONAL SERVICES	\$10,550	\$4,314	\$10,972	\$40	\$3,659	\$155	\$7,158	33.35%
001-14-569-3-3440	TREE REMOVAL	\$30,000	\$1,000	\$31,200	\$0	\$2,700	\$0	\$28,500	8.65%
001-14-569-3-4100	COMMUNICATIONS SERVICES	\$2,300	\$1,406	\$2,385	\$124	\$1,412	\$0	\$973	59.19%
001-14-569-3-4320	ELECTRICITY	\$4,000	\$2,778	\$4,160	\$427	\$2,926	\$0	\$1,234	70.33%
001-14-569-3-4330	CREDIT CARD FEES	\$1,000	\$188	\$1,040	\$132	\$153	\$0	\$887	14.66%
001-14-569-3-4610	BUILDING MAINTENANCE	\$10,000	\$386	\$10,400	\$34	\$221	\$3,739	\$6,441	2.12%
001-14-569-3-4650	GROUPS MAINTENANCE	\$84,000	\$21,400	\$64,250	\$5,250	\$40,400	\$10,500	\$13,350	62.87%
001-14-569-3-5100	OFFICE SUPPLIES	\$1,000	\$92	\$1,040	\$0	\$31	\$0	\$1,009	2.94%
001-14-569-3-5230	JANITORIAL SUPPLIES	\$500	\$197	\$520	\$0	\$0	\$0	\$520	0.00%
001-14-569-3-5250	SMALL TOOLS	\$1,000	\$0	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
001-14-569-3-5270	CHEMICALS & FERTILIZER	\$5,000	\$0	\$5,200	\$0	\$0	\$0	\$5,200	0.00%
001-14-569-3-5280	OPERATING SUPPLIES	\$3,000	\$176	\$3,120	\$986	\$1,594	\$0	\$1,526	51.09%
	TOTAL	\$152,350	\$31,937	\$135,327	\$6,992	\$53,095	\$14,393	\$67,839	39.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$152,350	\$31,937	\$135,327	\$6,992	\$53,095	\$14,393	\$67,839	39.00%
	CULTURAL SERVICES								
	PERSONNEL SERVICES								
001-03-573-1-1200	REGULAR SALARIES	\$32,964	\$22,617	\$56,043	\$4,971	\$26,427	\$0	\$29,616	47.15%
001-03-573-1-1210	ACCRUED SALARIES	\$0	-\$749	\$0	\$0	\$0	\$0	\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-03-573-1-1400	OVERTIME	\$1,575	\$2,357	\$1,638	\$364	\$1,509	\$0	\$129	92.15%
001-03-573-1-2100	FICA TAX EXPENSE	\$2,642	\$1,813	\$4,413	\$400	\$2,070	\$0	\$2,343	46.90%
001-03-573-1-2200	RETIREMENT EXPENSE	\$10,153	\$7,648	\$17,708	\$1,638	\$8,533	\$0	\$9,175	48.18%
001-03-573-1-2300	HEALTH AND LIFE INSURANCE	\$21,929	\$9,418	\$15,532	\$1,225	\$10,416	\$0	\$5,116	67.06%
	TOTAL	\$69,263	\$43,104	\$95,334	\$8,598	\$48,954	\$0	\$46,380	51.00%
	OPERATING EXPENSES								
001-03-573-3-3100	PROFESSIONAL SERVICES	\$2,569	\$585	\$4,960	\$63	\$63	\$294	\$4,603	1.26%
001-03-573-3-3120	PRE-EMPLOYMENT EXPENSE	\$0	\$0	\$200	\$0	\$0	\$0	\$0	0.00%
001-03-573-3-4020	SCHOOLING CONFERENCES	\$0	\$0	\$1,500	\$63	\$63	\$0	\$1,437	4.17%
001-03-573-3-4100	COMMUNICATION SERVICES	\$972	\$646	\$3,210	\$75	\$608	\$0	\$2,602	18.93%
001-03-573-3-4400	RENTALS AND LEASES	\$900	\$266	\$936	\$33	\$266	\$133	\$537	28.45%
001-03-573-3-4610	MAINTENANCE-BRONSON HOUSE	\$37,000	\$8,672	\$6,000	-\$155	-\$999	\$0	\$6,999	-16.65%
001-03-573-3-4611	MAINTENANCE-PUTNAM CO HIST SOC	\$2,000	\$0	\$2,600	\$0	\$0	\$0	\$2,600	0.00%
001-03-573-3-4612	MAINTENANCE-ST JOHNS RIVER GEN	\$6,000	\$856	\$1,240	\$0	\$95	\$0	\$1,145	7.67%
001-03-573-3-4613	MAINTENANCE-LARIMER ARTS CENTE	\$5,000	\$1,189	\$5,200	\$83	\$2,308	\$0	\$2,892	44.38%
001-03-573-3-4614	MAINTENANCE-TILGHMANHOUSE	\$400	\$25	\$416	\$1	\$124	\$52	\$241	29.71%
001-03-573-3-4615	MAINTENANCE-TRAINEPOT	\$12,000	\$1,416	\$16,200	\$4,080	\$4,535	\$31	\$11,634	27.99%
001-03-573-3-4616	MAINTENANCE-WATERWORKS	\$5,000	\$2,100	\$5,200	\$0	\$0	\$0	\$5,200	0.00%
001-03-573-3-4617	HAMMOCK HALL-MAINTENANCE	\$300	\$26	\$0	\$0	\$0	\$0	\$0	0.00%
001-03-573-3-4618	MAINTENANCE-WILLARD COOPER BUI	\$1,000	\$0	\$40,000	\$0	\$0	\$0	\$5,000	0.00%
001-03-573-3-4619	MAINTENANCE TERMINAL BUILDING	\$500	\$160	\$1,000	\$0	\$80	\$0	\$920	8.00%
001-03-573-3-4800	ADVERTISING	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-03-573-3-4910	SPECIAL EVENT-ST JOHNS RIVER C	\$7,000	\$945	\$35,200	\$3,498	\$17,384	\$245	\$17,571	49.38%
001-03-573-3-4911	FIELD TRIPS-ST JOHNS RIVER GEN	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-03-573-3-4912	River Center - grant expense	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	0.00%
001-03-573-3-5000	FINES&FEES	\$100	\$0	\$104	\$0	\$0	\$0	\$104	0.00%
001-03-573-3-5222	MERCHANDISE-ST JOHNS RIVER GEN	\$1,500	\$0	\$1,560	\$0	\$0	\$0	\$1,560	0.00%
001-03-573-3-5230	JANITORIAL SUPPLIES	\$1,000	\$837	\$1,040	\$0	\$376	\$0	\$664	36.12%
001-03-573-3-5260	UNIFORMS	\$200	\$0	\$208	\$0	\$0	\$0	\$208	0.00%
001-03-573-3-5280	OPERATING-BRONSONHOUSE	\$9,000	\$5,471	\$9,360	\$938	\$7,231	\$356	\$1,773	77.25%
001-03-573-3-5281	OPERATING-PUTNAM CO HIST SOCIE	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-03-573-3-5282	OPERATING-ST JOHNS RIVER CENTE	\$9,000	\$5,814	\$3,360	\$799	\$4,506	\$167	-1,313.04	134.12%
001-03-573-3-5283	OPERATING-LARIMER ARTS CENTER	\$500	\$0	\$520	\$0	\$200	\$0	\$320	38.46%
001-03-573-3-5286	OPERATING-WATERWORKS	\$7,200	\$4,502	\$5,200	\$511	\$4,201	\$57	\$942	80.79%
001-03-573-3-5289	OPERATING-TERMINAL BUILDING	\$2,000	\$1,297	\$2,080	\$172	\$1,361	\$0	\$719	65.42%
001-03-573-3-5290	HOLIDAY EVENT-Jingle Jam	\$251	\$242	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$112,892	\$35,049	\$148,854	\$10,159	\$42,401	\$1,334	\$79,919	28.00%
	CAPITAL OUTLAY								
001-03-573-6-6400	CAPITAL OUTLAY	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	0.00%
	TOTAL	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	0.00%
	DEPARTMENT TOTAL	\$182,155	\$78,153	\$274,188	\$18,758	\$91,356	\$1,334	\$156,298	33.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT NUMBR	ACCOUNT DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	RECREATION								
	PERSONNEL SERVICES								
001-06-572-1-1100	EXECUTIVE SALARIES	\$68,221	\$43,323	\$72,618	\$5,942	\$46,895	\$0	\$25,723	64.57%
001-06-572-1-1200	REGULAR SALARIES	\$72,626	\$39,128	\$122,123	\$4,099	\$40,100	\$0	\$82,023	32.83%
001-06-572-1-1210	ACCRUED SALARIES	\$0	-2,331.00	\$0	\$0	\$0	\$0	\$0	0.00%
001-06-572-1-1400	OVERTIME	\$1,575	\$277	\$1,638	\$0	\$288	\$0	\$1,350	17.59%
001-06-572-1-2100	FICA EXPENSE	\$10,895	\$5,822	\$15,023	\$725	\$6,275	\$0	\$8,748	41.76%
001-06-572-1-2200	RETIREMENT EXPENSE	\$43,381	\$23,044	\$60,288	\$3,004	\$24,474	\$0	\$35,814	40.59%
001-06-572-1-2300	HEALTH AND LIFE INSURANCE	\$44,612	\$29,638	\$48,813	\$3,862	\$32,831	\$0	\$15,982	67.25%
	TOTAL	\$241,310	\$138,901	\$320,503	\$17,633	\$150,863	\$0	\$169,640	47.00%
	OPERATING EXPENSES								
001-06-572-3-3100	PROFESSIONAL SERVICES	\$3,112	\$1,177	\$7,060	\$0	\$749	\$300	\$6,211	10.60%
001-06-572-3-3120	PRE-EMPLOYMENT EXPENSE	\$900	\$255	\$500	\$95	\$157	\$0	\$343	31.48%
001-06-572-3-4020	SCHOOLING/CONFERENCES	\$2,500	\$320	\$3,500	\$125	\$125	\$0	\$3,375	3.56%
001-06-572-3-4100	COMMUNICATIONS SERVICES	\$1,440	\$946	\$2,508	\$78	\$606	\$0	\$1,902	24.16%
001-06-572-3-4310	NATURAL GAS	\$1,700	\$353	\$1,768	\$0	\$0	\$0	\$1,768	0.00%
001-06-572-3-4320	ELECTRICITY	\$3,000	\$888	\$3,120	\$0	\$0	\$0	\$3,120	0.00%
001-06-572-3-4322	ELECTRICITY-FRED GREEN PARK	\$1,500	\$956	\$1,560	\$147	\$987	\$0	\$573	63.25%
001-06-572-3-4325	ELECTRICITY-FORRESTER FIELD	\$500	\$203	\$520	\$34	\$271	\$0	\$249	52.14%
001-06-572-3-4326	ELECTRICITY-SHAW BUCK RECREATI	\$500	\$178	\$520	\$27	\$201	\$0	\$319	38.63%
001-06-572-3-4329	ELECTRICITY-BOOKER PARK	\$1,200	\$569	\$1,248	\$102	\$529	\$0	\$719	42.36%
001-06-572-3-4330	CREDIT CARD FEES-REC	\$300	\$128	\$312	\$0	\$261	\$0	\$51	83.67%
001-06-572-3-4400	RENTALS AND LEASES	\$800	\$266	\$832	\$33	\$266	\$133	\$432	32.01%
001-06-572-3-4510	INSURANCE CLAIMS REIMBURSABLE	\$0	\$8,420	\$0	\$0	\$0	\$0	\$0	0.00%
001-06-572-3-4610	BUILDING MAINTENANCE	\$10,000	\$1,567	\$2,500	\$253	\$1,724	\$0	\$776	68.96%
001-06-572-3-4620	EQUIPMENT MAINTENANCE	\$1,000	\$0	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
001-06-572-3-4630	VEHICLE MAINTENANCE	\$2,000	\$1,510	\$2,080	\$0	\$756	\$0	\$1,324	36.32%
001-06-572-3-4651	MAINTENANCE-FRED GREEN PARK	\$15,667	\$8,366	\$17,294	\$1,046	\$8,366	\$4,184	\$4,744	48.37%
001-06-572-3-4653	MAINTENANCE-BOOKER PARK	\$15,667	\$8,824	\$17,294	\$1,046	\$8,645	\$4,184	\$4,465	49.98%
001-06-572-3-4654	MAINTENANCE-FORRESTER FIELD	\$14,000	\$8,366	\$15,460	\$1,046	\$8,366	\$4,184	\$2,910	54.11%
001-06-572-3-4655	MAINTENANCE-SHAW BUCK RECREATI	\$15,667	\$8,366	\$17,294	\$1,046	\$8,366	\$4,184	\$4,744	48.37%
001-06-572-3-4700	PRINTING AND BINDING	\$1,090	\$1,015	\$1,500	\$0	\$0	\$0	\$1,500	0.00%
001-06-572-3-5000	FEES&FINES	\$100	\$155	\$104	\$0	\$167	\$0	-\$63	160.11%
001-06-572-3-5100	OFFICE SUPPLIES	\$500	\$77	\$520	\$0	\$0	\$0	\$520	0.00%
001-06-572-3-5210	GAS AND LUBRICANTS	\$2,910	\$1,632	\$3,640	\$200	\$1,335	\$0	\$2,305	36.67%
001-06-572-3-5230	JANITORIAL SUPPLIES	\$600	\$477	\$624	\$0	\$447	\$0	\$177	71.61%
001-06-572-3-5260	UNIFORMS	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-06-572-3-5270	CHEMICALS & FERTILIZER	\$1,000	\$0	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
001-06-572-3-5280	OPERATING SUPPLIES	\$3,690	\$2,353	\$12,838	\$1,198	\$2,701	\$605	\$9,533	21.03%
001-06-572-3-5281	PROGRAMS	\$12,388	\$6,684	\$10,400	\$0	\$933	\$248	\$9,219	8.97%
	TOTAL	\$114,231	\$64,049	\$127,596	\$6,475	\$45,958	\$18,020	\$63,819	36.00%
	CAPITAL OUTLAY								
001-06-572-6-6450	CAPITAL IMPROVEMENT	\$164,500	\$0	\$64,500	\$0	\$0	\$0	\$64,500	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-06-572-8-5200	Libra Philanthropies Foundatio	\$15,000	\$0	\$4,250	\$1,374	\$1,374	\$0	\$2,876	32.31%
	TOTAL	\$179,500	\$0	\$68,750	\$1,374	\$1,374	\$0	\$67,376	2.00%
	DEPARMENT	\$535,041	\$202,950	\$516,849	\$25,481	\$198,194	\$18,020	\$300,835	38.00%
	PARKS								
	PERSONNEL SERVICES								
001-15-572-1-1200	REGULAR SALARIES	\$98,550	\$37,094	\$105,105	\$4,957	\$40,324	\$0	\$64,781	38.36%
001-15-572-1-1210	ACCRUED SALARIES	\$0	\$1,110.01	\$0	\$0	\$0	\$0	\$0	0.00%
001-15-572-1-1400	OVERTIME	\$6,300	\$2,166	\$6,552	\$0	\$2,069	\$0	\$4,483	31.57%
001-15-572-1-2100	FICA TAX EXPENSE	\$8,021	\$2,923	\$8,542	\$379	\$3,227	\$0	\$5,315	37.77%
001-15-572-1-2200	RETIREMENT EXPENSE	\$30,354	\$12,004	\$34,279	\$1,522	\$12,812	\$0	\$21,467	37.37%
001-15-572-1-2300	HEALTH AND LIFE INSURANCE	\$35,525	\$7,745	\$12,895	\$3	\$2,777	\$0	\$10,118	21.53%
	TOTAL	\$178,750	\$60,842	\$167,373	\$6,861	\$61,208	\$0	\$106,165	37.00%
	OPERATING EXPENSES								
001-15-572-3-3100	PROFESSIONAL SERVICES	\$30,000	\$8,960	\$35,440	\$765	\$4,354	\$4,156	\$26,930	12.28%
001-15-572-3-3120	PRE-EMPLOYMENT EXPENSE	\$1,000	\$150	\$1,040	\$0	\$150	\$0	\$890	14.37%
001-15-572-3-3440	TREE REMOVAL	\$15,000	\$0	\$15,600	\$0	\$8,415	\$0	\$7,185	53.94%
001-15-572-3-4020	TRAINING, SCHOOLING, ETC	\$3,000	\$820	\$3,120	\$125	\$125	\$0	\$2,995	4.01%
001-15-572-3-4100	COMMUNICATIONS SERVICES	\$1,400	\$731	\$1,456	\$127	\$870	\$0	\$586	59.75%
001-15-572-3-4310	NATURAL GAS	\$200	\$115	\$208	\$16	\$132	\$0	\$76	63.26%
001-15-572-3-4321	DOWNTOWN/RIVERFRONT ELECTRICIT	\$10,000	\$6,451	\$10,400	\$978	\$6,902	\$0	\$3,498	66.36%
001-15-572-3-4323	ELECTRICITY-HANK BRYAN PARK	\$5,000	\$201	\$5,200	\$28	\$202	\$0	\$4,998	3.87%
001-15-572-3-4400	RENTALS AND LEASES	\$3,000	\$0	\$3,120	\$0	\$0	\$0	\$3,120	0.00%
001-15-572-3-4610	BUILDING MAINTENANCE	\$1,500	\$11	\$1,560	\$477	\$477	\$0	\$1,083	30.56%
001-15-572-3-4620	EQUIPMENT MAINTENANCE	\$10,000	\$855	\$10,400	\$404	\$1,248	\$236	\$8,915	12.00%
001-15-572-3-4630	VEHICLE MAINTENANCE	\$5,000	\$4,016	\$5,200	\$0	\$0	\$2,515	\$2,685	0.00%
001-15-572-3-4651	MAINTENANCE-FRED GREEN PARK	\$4,000	\$57	\$10,000	\$0	\$43	\$0	\$9,957	0.42%
001-15-572-3-4652	MAINTENANCE-HANK BRYAN PARK	\$12,000	\$6,340	\$8,500	\$6,270	\$6,287	\$462	\$1,751	73.96%
001-15-572-3-4653	MAINTENANCE-BOOKER PARK	\$11,000	\$5,381	\$10,000	\$0	\$0	\$6,500	\$3,500	0.00%
001-15-572-3-4654	MAINTENANCE-FORRESTER FIELD	\$6,000	\$0	\$6,240	\$0	\$0	\$0	\$6,240	0.00%
001-15-572-3-4655	MAINTENANCE-SHAW BUCK RECREATI	\$1,000	\$0	\$10,000	\$0	\$13	\$0	\$9,987	0.12%
001-15-572-3-4656	MAINTENANCE-WESTOVER PARK	\$6,000	\$0	\$6,240	\$0	\$0	\$0	\$6,240	0.00%
001-15-572-3-4657	MAINTENANCE-PLAYGROUND 12TH &	\$2,000	\$0	\$6,240	\$0	\$0	\$0	\$6,240	0.00%
001-15-572-3-4658	MAINTENANCE - RIVERFRONT	\$50,000	\$40,450	\$73,000	\$2,375	\$27,034	\$4,948	\$41,018	37.03%
001-15-572-3-4659	MAINTENANCE-EDGEMOORE & HUSSOI	\$6,000	\$0	\$6,240	\$0	\$0	\$0	\$6,240	0.00%
001-15-572-3-4662	DOWNTOWN MAINTENANCE & LIGHTIN	\$10,000	\$1,306	\$10,400	\$0	\$0	\$0	\$10,400	0.00%
001-15-572-3-4663	MAINTENANCE-BIKE TRAIL	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-15-572-3-5100	OFFICE SUPPLIES	\$1,000	\$543	\$1,040	\$636	\$750	\$0	\$290	72.07%
001-15-572-3-5210	GAS AND LUBRICANTS	\$3,000	\$44	\$3,120	\$0	\$0	\$0	\$3,120	0.00%
001-15-572-3-5230	JANITORIAL SUPPLIES	\$1,000	\$312	\$1,040	\$60	\$905	\$0	\$135	87.00%
001-15-572-3-5250	SMALL TOOLS	\$9,825	\$518	\$10,218	\$0	\$3,763	\$0	\$6,455	36.82%
001-15-572-3-5260	UNIFORMS	\$2,000	\$0	\$2,080	\$0	\$0	\$0	\$2,080	0.00%
001-15-572-3-5270	CHEMICALS & FERTILIZER	\$5,000	\$0	\$5,200	\$0	\$0	\$0	\$5,200	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBER□	UNREALIZED	PERCENT REALIZED
001-15-572-3-5280	OPERATING SUPPLIES	\$16,000	\$7,659	\$10,400	\$0	\$1,957	\$0	\$8,443	18.81%
001-15-572-3-5283	INMATE OPERATING SUPPLIES	\$3,000	\$2,973	\$3,120	\$0	\$786	\$0	\$2,334	25.18%
001-15-572-3-5400	MEMBR,SUBSCRIPT,DUES	\$1,000	\$0	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
	TOTAL	\$235,425	\$87,892	\$277,382	\$12,260	\$64,411	\$18,818	\$194,154	23.00%
	CAPITAL OUTLAY								
001-15-572-6-6310	PARK IMPROVEMENT EXPENSE	\$129,000	\$110,801	\$110,000	\$0	\$0	\$0	\$110,000	0.00%
001-15-572-6-6400	CAPITAL OUTLAY	\$13,994	\$0	\$50,000	\$0	\$21,257	\$0	\$28,743	42.51%
001-15-572-6-6403	SPLASH PAD	\$0	\$0	\$375,000	\$0	\$0	\$2,000	\$373,000	0.00%
001-15-572-6-6450	CAPITAL IMPROVEMENTS	\$26,500	\$20,791	\$27,560	\$5,192	\$12,952	SO	\$14,608	46.99%
	TOTAL	\$169,494	\$131,592	\$562,560	\$5,192	\$34,209	\$2,000	\$526,351	6.00%
	DEBT SERVICE								
001-15-517-7-7101	PRINCIPAL PUBLIC WORKS BLDG	\$6,638	\$0	\$12,788	\$0	\$0	\$0	\$12,788	0.00%
001-15-517-7-7201	INTEREST PUBLIC WORKS BLDG	\$11,368	\$0	\$21,966	\$0	\$11,533	\$0	\$10,433	52.50%
	TOTAL	\$18,006	\$0	\$34,754	\$0	\$11,533	\$0	\$23,221	33.00%
	TRANSFERS								
001-15-572-9-9104	REIMB FLEET MAINTENANCE	\$13,034	\$8,689	\$18,990	\$1,583	\$12,660	\$0	\$6,330	66.66%
	TOTAL	\$13,034	\$8,689	\$18,990	\$1,583	\$12,660	\$0	\$6,330	67.00%
	DEPARTMENT TOTAL	\$614,709	\$289,015	\$1,061,059	\$25,895	\$184,021	\$20,818	\$856,220	17.00%
	PRICE MARTIN CENTER								
	OPERATING EXPENSES								
001-26-579-3-4100	COMMUNICATIONS SERVICES	\$1,070	\$675	\$832	\$0	\$656	\$0	\$176	78.81%
001-26-579-3-4310	NATURAL GAS	\$800	\$526	\$832	\$65	\$483	\$0	\$349	58.03%
001-26-579-3-4320	ELECTRICITY	\$12,000	\$8,302	\$12,480	\$1,225	\$9,496	\$0	\$2,984	76.08%
001-26-579-3-4610	BUILDING MAINTENANCE	\$9,730	\$2,942	\$10,400	\$512	\$2,927	\$1,326	\$6,147	28.14%
001-26-579-3-4620	EQUIPMENT MAINTENANCE	\$3,000	\$700	\$3,120	\$100	\$1,097	\$500	\$1,523	35.16%
001-26-579-3-4650	GROUPS MAINTENANCE	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-26-579-3-4680	STORM CLEANUP	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
001-26-579-3-5230	JANITORIAL SUPPLIES	\$500	\$249	\$520	\$0	\$0	\$0	\$520	0.00%
001-26-579-3-5280	OPERATING SUPPLIES	\$500	\$77	\$520	\$0	\$0	\$0	\$520	0.00%
	TOTAL	\$28,600	\$13,472	\$29,744	\$1,903	\$14,658	\$1,826	\$13,259	49.00%
	CAPITAL OUTLAY								
001-26-579-6-6400	CAPITAL OUTLAY	\$0	\$0	\$5,000	\$0	\$2,500	\$0	\$27,500	50.00%
	TOTAL	\$0	\$0	\$5,000	SO	\$2,500	\$0	\$27,500	50.00%
	DEPARTMENT TOTAL	\$28,600	\$13,472	\$34,744	\$1,903	\$17,158	\$1,826	\$40,759	49.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET REV_YTD	2024	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	WATER TAXIS								
	OPERATING EXPENSES								
001-27-549-3-4500	LIABILITY INSURANCE	\$27,629	\$31,940	\$36,110	\$17,586	\$37,060	\$0	-\$950	102.63%
001-27-549-3-4610	TAXI TERMINAL BUILDING EXPENSE	\$0	\$0	\$9,465	\$322	\$7,594	\$1,738	\$132	80.23%
001-27-549-3-4630	RIVERBOAT MAINTENANCE	\$37,000	\$8,078	\$32,480	\$6,693	\$22,863	\$3,521	\$6,097	70.38%
001-27-549-3-4680	STORM CLEANUP/REPAIR	\$0	\$0	\$0	\$0	\$1,392	\$0	-1,392.11	0.00%
001-27-549-3-5000	FINES &FEES	\$500	\$39	\$520	\$0	\$0	\$0	\$520	0.00%
	TOTAL	\$65,129	\$40,057	\$78,575	\$24,601	\$68,909	\$5,259	\$4,407	88.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$65,129	\$40,057	\$78,575	\$24,601	\$68,909	\$5,259	\$4,407	88.00%
	JENKINS GYMNASIUM								
	PERSONNEL SERVICES								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	OPERATING EXPENSES								
001-40-572-3-3100	PROFESSIONAL SERVICES	\$13,500	\$9,241	\$14,040	\$474	\$7,387	\$210	\$6,443	52.61%
001-40-572-3-4100	COMMUNICATION SERVICES	\$500	\$413	\$650	\$650	\$650	\$0	\$0	100.00%
001-40-572-3-4320	ELECTRICITY	\$20,000	\$7,294	\$20,800	\$1,614	\$12,470	\$0	\$8,330	59.94%
001-40-572-3-4500	LIABILITY INSURANCE	\$9,600	\$6,471	\$12,547	\$8,793	\$8,793	\$0	\$3,754	70.07%
001-40-572-3-4610	BUILDING MAINTENANCE	\$35,000	\$3,378	\$25,000	\$0	\$9,175	\$5,191	\$10,634	36.69%
001-40-572-3-4650	GROUNDS MAINTENANCE	\$0	\$0	\$5,200	\$3,000	\$3,000	\$0	\$2,200	57.69%
001-40-572-3-5230	JANITORIAL SUPPLIES	\$1,000	\$635	\$2,000	\$243	\$1,498	\$12	\$490	74.89%
001-40-572-3-5280	OPERATING SUPPLIES	\$2,000	\$490	\$8,500	\$301	\$3,558	\$66	\$4,876	41.85%
	TOTAL	\$81,600	\$27,923	\$88,737	\$15,074	\$46,531	\$5,479	\$36,727	52.00%
	CAPITAL OUTLAY								
001-40-572-6-6400	CAPITAL OUTLAY	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000	0.00%
	TOTAL	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000	0.00%
	DEPARTMENT	\$81,600	\$27,923	\$103,737	\$15,074	\$46,531	\$5,479	\$51,727	45.00%
	TRANSFERS								
001-81-581-9-9130	TRANSFER TO TIF	\$346,243	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
001-81-581-9-9140	TRANSFER TO GOLF FUND	\$53,700	\$35,800	\$38,647	\$3,221	\$25,765	\$0	\$12,882	66.66%
001-81-581-9-9150	TRANSFER TO BETTER PLACE FUND	\$307,470	\$0	\$186,202	\$0	\$46,550	\$0	\$139,652	24.99%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
001-81-581-9-9160	TRANSFER TO AIRPORT FUND	\$284,340	\$189,560	\$284,340	\$23,695	\$189,560	\$0	\$94,780	66.66%
001-81-581-9-9180	TRANSFER TO ARPA	\$0	-4,881.30	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$991,753	\$220,479	\$509,189	\$26,916	\$261,875	\$0	\$247,314	51.00%
	CONTINGENCIES								
	DEPARTMENT TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL EXPENDITURES	\$17,517,384	\$9,990,107	\$20,741,853	\$1,290,146	\$11,229,337	\$904,144	\$8,603,571	54.00%
	RESERVES								
001-83-581-9-9900	OPERATING CASH RESERVE	\$2,141,003	\$0	\$2,151,003	\$0	\$0	\$0	\$2,151,003	0.00%
001-83-581-9-9901	EVIDENCE FUND RESERVE	\$7,282	\$0	\$7,282	\$0	\$0	\$0	\$7,282	0.00%
001-83-581-9-9902	LOT DEMOLITION/CLEANUP RESERVE	\$22,075	\$0	\$22,075	\$0	\$0	\$0	\$22,075	0.00%
001-83-581-9-9909	SPECIAL CEMETERY RESERVE	\$118,889	\$0	\$118,889	\$0	\$0	\$0	\$118,889	0.00%
001-83-581-9-9910	SPECIAL POLICE RESERVE	\$61,271	\$0	\$61,271	\$0	\$0	\$0	\$61,271	0.00%
001-83-581-9-9912	HAND GUN CLASSES RESERVE	\$7,637	\$0	\$7,637	\$0	\$0	\$0	\$7,637	0.00%
001-83-581-9-9913	FIRE PUBLIC EDUCATION RESERVE	\$24,937	\$0	\$24,937	\$0	\$0	\$0	\$24,937	0.00%
001-83-581-9-9921	LANDSCAPING CODE FEE RESERVE	\$61,663	\$0	\$61,663	\$0	\$0	\$0	\$61,663	0.00%
001-83-581-9-9922	INSURANCE RESERVE BUDGET ACCOU	\$624,444	\$0	\$624,444	\$0	\$0	\$0	\$624,444	0.00%
001-83-581-9-9923	PARKS BANK ACCT- DONATIONS	\$284	\$0	\$284	\$0	\$0	\$0	\$284	0.00%
001-83-581-9-9924	POLICE I&E ACCOUNT	\$7,523	\$0	\$7,523	\$0	\$0	\$0	\$7,523	0.00%
001-83-581-9-9925	FIRE CAPITAL REPLACEMENT RESER	\$88,000	\$0	\$88,000	\$0	\$0	\$0	\$88,000	0.00%
	DEPARTMENT TOTAL	\$3,165,008	\$0	\$3,175,008	\$0	\$0	\$0	\$3,175,008	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$20,682,393	\$9,990,107	\$23,916,861	\$1,290,146	\$11,229,337	\$904,144	\$11,778,579	47.00%
AIRPORT REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
	FEDERAL GRANTS								
005-00-389-2-8109	FAA West Taxilanes & Apron Fed	\$755,061	\$8,550	\$17,000	\$0	\$0		\$17,000	0.00%
005-00-389-2-8110	Fed FAA Taxiway "E"cho	\$193,590	\$5,175	\$131,925	\$18,416	\$85,440		\$46,485	64.76%
005-00-389-2-8932	FAA AIRPORT AGIS SURVEY & MAPP	\$0	\$0	\$137,025	\$89,687	\$91,712		\$45,313	66.93%
	TOTAL	\$948,651	\$13,725	\$285,950	\$108,103	\$177,152		\$108,798	62.00%
	STATE GRANTS								
005-00-389-3-7500	FOOT MASTER PLAN APD49	\$0	\$0	\$285,000	\$28,100	\$44,501		\$240,499	15.61%
005-00-389-3-8000	RCO LEASE (BEACON GRANT)	\$0	\$456	\$0	\$0	\$342		-\$342	0.00%
005-00-389-3-8906	FDOT GRANT OBSTRUCTION/TREE RE	\$0	\$0	\$0	\$0	\$25,314		-25,314.03	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
005-00-389-3-8920	FOOT Taxiway A WEST, Phase 11	\$16,104	\$0	\$0	\$0	\$82,256		-82,256.05	0.00%
005-00-389-3-8921	FOOT FUEL TRUCK PTGA G2340	\$242,000	\$0	\$0	\$0	\$0		\$0	0.00%
005-00-389-3-8922	FOOT West Taxilanes & Apron st	\$83,896	\$0	\$15,621	\$0	\$82,643		-67,022.42	529.05%
005-00-389-3-8923	FOOT RWY 9 Obstruction Tree Re	\$575,000	\$0	\$539,479	\$6,225	\$284,029		\$255,450	52.64%
005-00-389-3-8924	FOOT Wildlife Hazard Assessmen	\$25,000	\$0	\$8,600	\$0	\$0		\$8,600	0.00%
005-00-389-3-8925	FOOT Bulk Hangar (W1-3) Apron	\$100,000	\$0	\$99,000	\$0	\$0		\$99,000	0.00%
005-00-389-3-8926	FOOT RWY 9/27 EXT feasibility	\$100,000	\$0	\$100,000	\$0	\$0		\$100,000	0.00%
005-00-389-3-8927	FOOT Access Control & Gate Imp	\$100,000	\$0	\$104,846	\$1,810	\$110,526		-5,680.18	105.41%
005-00-389-3-8928	FOOT CORPORATE	\$262,500	\$0	\$262,500	\$0	\$0		\$262,500	0.00%
005-00-389-3-8929	FOOT Emergency Generators	\$250,000	\$0	\$248,000	\$0	\$70,137		\$177,863	28.28%
005-00-389-3-8930	FOOT TAXIWAY 'E'CHO	\$21,510	\$0	\$14,660	\$2,046	\$9,493		\$5,167	64.75%
005-00-389-3-8931	FOOT AIRPORT AGIS SURVEY & MAP	\$0	\$0	\$15,225	\$9,965	\$10,190		\$5,035	66.93%
005-00-389-3-8932	FOOT Airport RW 9/27 E END APP	\$0	\$0	\$500,000	\$0	\$0		\$500,000	0.00%
005-00-389-3-8933	FOOT WILDLIFE HAZARD TRENCH F	\$0	\$0	\$600,000	\$0	\$0		\$600,000	0.00%
TOTAL		\$1,776,010	\$456	\$2,792,931	\$48,147	\$719,433		\$2,073,498	26.00%
TOTAL GRANTS		\$2,724,661	\$14,181	\$3,078,881	\$156,250	\$896,586		\$2,182,295	29.00%
OPERATING REVENUES									
005-00-344-1-1010	100 LL AVIATION FUEL	\$630,000	\$150,319	\$630,000	\$63,461	\$303,723		\$326,277	48.21%
005-00-344-1-1020	JET A AVIATION FUEL	\$400,000	\$129,035	\$400,000	\$20,638	\$167,112		\$232,888	41.77%
005-00-344-1-1030	DONATIONS-FLY-IN EVENT	\$20,000	\$0	\$20,000	\$0	\$0		\$20,000	0.00%
005-00-344-1-1200	TIE DOWN FEESNEHICLE PARKING	\$4,000	\$3,372	\$4,000	\$731	\$4,125		-\$125	103.11%
005-00-344-1-1400	VENDING	\$800	\$0	\$800	\$0	\$0		\$800	0.00%
005-00-344-1-1700	AVIATION LUBRICANTS	\$2,000	\$1,224	\$2,000	\$324	\$1,083		\$917	54.12%
005-00-344-1-1800	MERCHANDISE SALES	\$1,000	\$472	\$1,000	\$240	\$989		\$11	98.91%
005-00-362-0-1000	HANGAR RENTALS	\$392,524	\$245,756	\$392,524	\$30,252	\$235,836		\$156,688	60.08%
005-00-362-0-1100	HANGAR MAINT FEE	\$19,200	\$14,001	\$19,200	\$1,775	\$14,490		\$4,710	75.46%
005-00-362-0-2000	LAND LEASE	\$4,000	\$3,315	\$4,000	\$425	\$3,400		\$600	85.00%
005-00-362-0-3000	BUILDING RENTAL	\$20,000	\$12,327	\$20,000	\$1,513	\$10,038		\$9,962	50.18%
TOTAL		\$1,493,524	\$559,820	\$1,493,524	\$119,359	\$740,795		\$752,729	50.00%
OTHER REVENUES									
005-00-364-0-1001	LOSS ON SALE/DISPOSAL OF ASSET	\$0	\$0	\$0	\$0	\$60,825		-60,825.00	0.00%
005-00-365-0-0000	SURPLUS EQUIPMENT-AIRPORT	\$2,250	\$0	\$2,250	\$0	\$0		\$2,250	0.00%
005-00-365-0-1001	SURPLUS LAND-SALE	\$0	\$139,458	\$0	\$0	\$0		\$0	0.00%
005-00-369-9-1000	MISCELLANEOUS REVENUES	\$3,500	\$5,999	\$3,500	\$572	\$4,742		-1,241.75	135.47%
005-00-369-9-1001	E-PAYABLES REVENUE SHARE	\$300	\$413	\$300	\$44	\$465		-\$165	155.01%
005-00-369-9-2000	REFUNDS/REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$873		-\$873	0.00%
005-00-369-9-4000	INSURANCE CLAIMS - AIRPORT	\$0	\$0	\$0	\$0	\$4,235		-4,235.00	0.00%
TOTAL		\$6,050	\$145,870	\$6,050	\$616	\$71,140		-65,089.54	1176.00%
TRANSFERS									

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
005-00-381-0-0000	TRANSFER FROM GENERAL	\$284,340	\$189,560	\$284,340	\$23,695	\$189,560		\$94,780	66.66%
	TOTAL	\$284,340	\$189,560	\$284,340	\$23,695	\$189,560		\$94,780	67.00%
	LOAN PROCEEDS								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL REVENUES	\$4,508,575	\$909,430	\$4,862,795	\$299,920	\$1,898,081		\$2,964,715	39.00%
005-00-301-0-0000	CASH BALANCE FORWARD								
005-00-301-0-0000	OPERATING CASH BALANCE FORWARD	\$38,155	\$0	\$38,155	\$0	\$0		\$38,155	0.00%
005-00-302-0-0000	SURPLUS LAND BALANCE FORWARD	\$0	\$0	\$169,000	\$0	\$0		\$169,000	0.00%
	TOTAL	\$38,155	\$0	\$207,155	\$0	\$0		\$207,155	0.00%
	TOTAL REV, TRFS & CASH BALANCE	\$4,546,730	\$909,430	\$5,069,950	\$299,920	\$1,898,081		\$3,171,870	37.00%

AIRPORT EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5

	PERSONNEL SERVICES								
005-05-542-1-1100	EXECUTIVE SALARIES	\$92,186	\$59,413	\$101,010	\$7,770	\$63,991	\$0	\$37,019	63.35%
005-05-542-1-1200	REGULAR SALARIES	\$177,162	\$92,509	\$173,750	\$14,393	\$121,660	\$0	\$52,090	70.01%
005-05-542-1-1210	ACCRUED SALARIES	\$0	-3,936.80	\$0	\$0	\$0	\$0	\$0	0.00%
005-05-542-1-1400	OVERTIME	\$7,350	\$6,641	\$7,644	\$1,142	\$7,337	\$0	\$307	95.97%
005-05-542-1-2100	FICA TAX EXPENSE	\$21,167	\$11,722	\$21,604	\$1,734	\$14,381	\$0	\$7,223	66.56%
005-05-542-1-2200	RETIREMENT EXPENSE	\$82,959	\$37,505	\$86,698	\$5,686	\$46,246	\$0	\$40,452	53.34%
005-05-542-1-2300	HEALTH AND LIFE INSURANCE	\$8,364	\$11,088	\$18,463	\$2,664	\$18,353	\$0	\$110	99.40%
005-05-542-1-2400	WORKERS COMP	\$5,380	\$6,233	\$7,784	\$5,839	\$7,866	\$0	-\$82	101.04%
	TOTAL	\$394,568	\$221,175	\$416,953	\$39,228	\$279,833	\$0	\$137,120	67.00%
	OPERATING EXPENSES								
005-05-542-3-3100	PROFESSIONAL SERVICES	\$29,500	\$892	\$29,500	\$10	\$8,813	\$50	\$20,637	29.87%
005-05-542-3-3120	PRE-EMPLOYMENT EXPENSE	\$1,000	\$0	\$1,000	\$0	\$150	\$0	\$850	14.95%
005-05-542-3-3200	ACCOUNTING AND AUDITING	\$5,287	\$3,209	\$5,287	\$2,297	\$2,297	\$1,398	\$1,593	43.44%
005-05-542-3-4020	SCHOOLING, CONFERENCE, ETC	\$5,000	\$341	\$5,000	\$376	\$376	\$0	\$4,624	7.52%
005-05-542-3-4100	COMMUNICATIONS SERVICES	\$16,000	\$2,693	\$16,000	\$40	\$1,638	\$200	\$14,162	10.23%
005-05-542-3-4200	POSTAGE AND FREIGHT	\$300	\$0	\$300	\$0	\$0	\$0	\$300	0.00%
005-05-542-3-4310	NATURAL GAS	\$1,000	\$621	\$1,000	\$55	\$739	\$0	\$261	73.85%
005-05-542-3-4315	UTILITIES-WATER	\$8,000	\$5,479	\$8,000	\$599	\$4,609	\$0	\$3,391	57.61%
005-05-542-3-4320	ELECTRICITY	\$20,000	\$14,884	\$20,000	\$2,607	\$17,577	\$0	\$2,423	87.88%
005-05-542-3-4330	CREDIT CARD FEES	\$30,000	\$35	\$30,000	\$0	\$0	\$0	\$30,000	0.00%
005-05-542-3-4400	RENTALS AND LEASES	\$11,700	\$9,284	\$11,700	\$36	\$284	\$142	\$11,273	2.43%
005-05-542-3-4500	LIABILITY INSURANCE	\$67,754	\$55,825	\$84,083	\$63,149	\$70,290	\$0	\$13,793	83.59%
005-05-542-3-4510	INSURANCE CLAIMS REIMBURSABLE	\$0	\$0	\$0	\$12,429	\$17,164	\$0	-\$17,163.50	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBER□	UNREALIZED	PERCENT REALIZED
005-05-542-3-4610	BUILDING MAINTENANCE	\$25,000	\$5,932	\$25,000	\$4,006	\$21,792	\$2,749	\$459	87.16%
005-05-542-3-4615	HANGAR MAINTENANCE	\$30,000	\$471	\$30,000	\$0	\$10,610	\$0	\$19,390	35.36%
005-05-542-3-4620	EQUIPMENT/FIELD MAINTENANCE	\$28,500	\$16,080	\$32,500	\$4,653	\$23,062	\$4,549	\$4,889	70.96%
005-05-542-3-4630	VEHICLE MAINTENANCE	\$5,000	\$1,382	\$5,000	\$0	\$413	\$15	\$4,572	8.26%
005-05-542-3-4650	GROUPS LANDSCAPING	\$56,000	\$30,070	\$56,000	\$0	\$32,432	\$21,478	\$2,090	57.91%
005-05-542-3-4800	ADVERTISING	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$5,000	0.00%
005-05-542-3-4810	LEGAL ADVERTISING	\$1,000	\$150	\$1,000	\$0	\$282	\$318	\$400	28.24%
005-05-542-3-4900	FLY-IN EVENT-EXPENSES	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$20,000	0.00%
005-05-542-3-5000	FEES&FINES	\$0	\$125	\$0	\$0	\$90	\$0	-\$90	0.00%
005-05-542-3-5100	OFFICE SUPPLIES	\$1,500	\$686	\$1,500	\$92	\$873	\$0	\$627	58.18%
005-05-542-3-5170	100LL FUEL	\$532,500	\$170,445	\$491,684	\$32,572	\$215,832	\$21,616	\$254,236	43.89%
005-05-542-3-5180	JET A FUEL	\$294,000	\$103,414	\$264,000	\$0	\$87,793	\$901	\$175,306	33.25%
005-05-542-3-5210	GAS AND LUBRICANTS	\$2,500	\$1,374	\$2,500	\$49	\$819	\$0	\$1,681	32.76%
005-05-542-3-5220	GENERAL MERCHANDISE	\$5,000	\$2,322	\$5,000	\$0	\$714	\$0	\$4,286	14.27%
005-05-542-3-5230	JANITORIAL SUPPLIES	\$2,500	\$932	\$2,500	\$0	\$1,376	\$0	\$1,124	55.04%
005-05-542-3-5260	UNIFORMS	\$500	\$0	\$500	\$0	\$0	\$0	\$500	0.00%
005-05-542-3-5280	OPERATING SUPPLIES	\$6,000	\$1,146	\$6,794	\$795	\$2,445	\$0	\$4,350	35.98%
005-05-542-3-5400	MEMBR,SUBSCRIPT,DUES	\$6,800	\$1,521	\$6,800	\$0	\$866	\$360	\$5,574	12.73%
	TOTAL	\$1,217,341	\$429,312	\$1,167,648	\$123,763	\$523,334	\$53,776	\$590,538	45.00%
	CAPITAL OUTLAY								
005-05-542-6-6309	FDOT WEST TAXILANES & APRON ST	\$100,000	\$9,925	\$15,621	\$0	\$0	\$0	\$15,621	0.00%
005-05-542-6-6346	FAA West Taxilanes & Apron Cit	\$16,779	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
005-05-542-6-6450	CAPITAL IMPROVEMENTS	\$22,920	\$0	\$14,953	\$0	\$0	\$5,501	\$9,452	0.00%
005-05-542-8-6303	FDOT Taxiway "E"CHO	\$21,510	\$2,223	\$14,660	\$2,046	\$9,493	\$597	\$4,569	64.75%
005-05-542-8-6307	FDOT FUEL TRUCK PTGA G2340	\$242,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
005-05-542-8-6308	FAA West Taxilanes & Apron Fed	\$755,061	\$92,599	\$17,000	\$0	\$0	\$0	\$17,000	0.00%
005-05-542-8-6310	Fed FAA Taxiway "E"cho	\$193,590	\$20,003	\$131,925	\$18,416	\$85,440	\$5,377	\$41,108	64.76%
005-05-542-8-6311	FOOT RWY 9 Obstruction Tree Re	\$575,000	\$29,021	\$539,479	\$6,225	\$284,029	\$178,478	\$76,971	52.64%
005-05-542-8-6312	FOOT Wildlife Hazard Assessmen	\$25,000	\$9,995	\$8,600	\$0	\$0	\$0	\$8,600	0.00%
005-05-542-8-6314	FDOT Bulk Hangar (W1-3) Apron	\$100,000	\$0	\$99,000	\$0	\$0	\$98,945	\$55	0.00%
005-05-542-8-6315	FOOT RWY 9/27 EXT feasibility	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$100,000	0.00%
005-05-542-8-6316	FOOT Access Control & Gate Imp	\$100,000	\$0	\$104,846	\$1,810	\$100,373	\$820	\$3,654	95.73%
005-05-542-8-6317	AIRPORT FDOT CORPORATE HANGAR	\$262,500	\$0	\$262,500	\$0	\$0	\$0	\$262,500	0.00%
005-05-542-8-6318	FOOT Emergency Generators	\$250,000	\$0	\$248,000	\$0	\$59,995	\$0	\$188,005	24.19%
005-05-542-8-6319	FAA AIRPORT AGIS SURVEY & MAPP	\$0	\$0	\$137,025	\$89,687	\$91,712	\$45,313	\$0	66.93%
005-05-542-8-6320	FDOT AIRPORT AGIS SURVEY & MAP	\$0	\$0	\$15,225	\$9,965	\$10,190	\$2,785	\$2,250	66.93%
005-05-542-8-6321	FDOT AIRPORT MASTER PLAN	\$0	\$0	\$285,000	\$28,100	\$44,501	\$240,499	\$0	15.61%
005-05-542-8-6322	FOOT Airport RW 9/27 E END APP	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000	0.00%
005-05-542-8-6323	FDOT WILDLIFE HAZARD TRENCH F	\$0	\$0	\$600,000	\$0	\$0	\$0	\$600,000	0.00%
	TOTAL	\$2,764,360	\$163,765	\$3,093,834	\$156,250	\$685,734	\$578,315	\$1,829,785	22.00%
	DEBT SERVICE								
005-05-517-7-7140	PRINCIPAL-AIRPORT VEHICLE	\$5,395	\$5,395	\$5,493	\$0	\$5,493	\$0	\$0	100.00%
005-05-517-7-7141	PRINCIPAL - GENERAL FUND LOAN	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	0.00%
005-05-517-7-7240	INTEREST-AIRPORT VEHICLE	\$149	\$149	\$50	\$0	\$50	\$0	\$0	99.96%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL	\$5,544	\$5,544	\$55,543	\$0	\$5,543	\$0	\$50,000	10.00%
	TOTAL EXPENDITURES	\$4,381,813	\$819,795	\$4,733,978	\$319,241	\$1,494,444	\$632,091	\$2,607,443	32.00%
005-05-542-9-9100	TRANSFERS,CONT,RESERVES								
005-05-542-9-9900	REIMB GENERAL FUND-ADMIN EXP	\$164,918	\$109,945	\$177,268	\$14,772	\$118,179	\$0	\$59,089	66.66%
	CONTINGENCY/RESERVE	\$0	\$0	\$158,705	\$0	\$0	\$0	\$158,705	0.00%
	TOTAL	\$164,918	\$109,945	\$335,973	\$14,772	\$118,179	\$0	\$217,794	35.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$4,546,731	\$929,741	\$5,069,951	\$334,014	\$1,612,623	\$632,091	\$2,825,237	32.00%

WATER FUND REVENUES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5

	GRANTS								
041-00-389-2-8107	FEMA HMGP 4283-66 LIFT STATION	\$0	\$15,789	\$334,000	\$0	\$0		\$334,000	0.00%
041-00-389-3-5010	CDBG MIT SANITARY WASTEWATER R	\$192,356	\$0	\$382,000	\$80,031	\$166,618		\$215,382	43.61%
041-00-389-5-2000	Fed CDBG DEO Madison to 11th	\$750,000	\$0	\$748,674	\$507	\$507		\$748,167	0.06%
041-00-389-5-3920	Fed DEO RIF St. Johns Ave Mose	\$0	\$0	\$0	\$0	\$429,749	-429,749.31	\$0	0.00%
041-00-389-6-3000	FDEP LPA0354 Sewer Main and Ma	\$2,000,000	\$0	\$1,625,000	\$31,556	\$300,353		\$1,324,647	18.48%
041-00-389-6-3100	FDEP Potable Water state North	\$3,500,000	\$0	\$2,100,000	\$0	\$0		\$2,100,000	0.00%
041-00-389-6-3200	FDEP Sewer Lining state	\$1,000,000	\$0	\$1,000,000	\$0	\$0		\$1,000,000	0.00%
041-00-389-7-1008	WWTP Biosolids LPR0004 FDEP	\$2,911,370	\$3,056,426	\$1,324,600	\$212,888	\$842,338		\$482,262	63.59%
041-00-389-7-1009	SJRWMD #35891 Madison lo 11lh	\$100,000	\$0	\$500,000	\$149,152	\$391,124		\$108,876	78.22%
041-00-334-3-5000	DEO Lift Station 16 Expansion	\$334,000	\$0	\$340,196	\$7,445	\$9,990		\$330,206	2.93%
041-00-334-3-5100	FDEP AND AND GRIT SG067	\$150,812	\$864,290	\$0	\$0	\$0		\$0	0.00%
	TOTAL	\$10,938,538	\$3,936,505	\$8,354,470	\$481,579	\$2,140,680		\$6,213,790	26.00%
	CHARGES FOR SERVICES								
041-00-343-6-1000	WATER SALES	\$4,224,416	\$2,871,133	\$4,350,557	\$375,402	\$2,894,105		\$1,456,452	66.52%
041-00-343-6-1010	WATER TAPS & RENEWALS	\$50,171	\$17,349	\$51,676	\$500	\$16,500		\$35,176	31.92%
041-00-343-6-1040	PENALTIES	\$74,688	\$48,220	\$76,929	\$5,906	\$46,571		\$30,358	60.53%
041-00-343-6-1050	WATER RENEWALS-BILLED	\$0	\$1,000	\$0	\$0	\$0		\$0	0.00%
041-00-343-6-2000	BROKEN METERS/LOCKS	\$2,536	\$450	\$2,612	\$0	\$795		\$1,817	30.43%
041-00-343-6-3000	WASTEWATER SERVICE REVENUE	\$3,742,690	\$2,601,888	\$3,854,971	\$331,871	\$2,613,997		\$1,240,974	67.80%
041-00-343-6-3010	WASTEWATER TAPS/RENEWALS	\$49,481	\$21,957	\$50,965	\$0	\$20,000		\$30,965	39.24%
041-00-343-6-3020	SEPTIC DUMPING (WWTP)	\$210,243	\$153,371	\$216,550	\$16,050	\$126,765		\$89,785	58.53%
041-00-343-6-4000	WATER IMPACT FEES	\$256	\$45,869	\$251,326	\$1,122	\$57,894		\$193,432	23.03%
041-00-343-6-5000	WASTEWATER IMPACT FEES-NEW CON	\$443	\$65,798	\$264,495	\$0	\$56,152		\$208,343	21.22%
	TOTAL	\$8,354,924	\$5,827,035	\$9,120,081	\$730,851	\$5,832,779		\$3,287,302	64.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
041-00-361-1-1000	OTHER REVENUES								
041-00-361-1-1100	INTEREST-SERIES 98 SINKING FD	\$811	\$2,535	\$843	\$397	\$1,959		-1,116.31	232.42%
041-00-361-1-1100	INTEREST DW 540250	\$99	\$68	\$103	\$64	\$97		\$6	93.95%
041-00-362-0-1000	COMMUNICATION TOWER LEASE	\$27,829	\$22,324	\$28,942	\$0	\$22,993		\$5,949	79.44%
041-00-362-0-1005	TATER FARMS LAND LEASE	\$31,779	\$24,750	\$33,050	\$0	\$24,750		\$8,300	74.88%
041-00-364-0-4900	SURPLUS EQUIPMENT-WATER	\$7,704	\$0	\$8,012	\$0	\$0		\$8,012	0.00%
041-00-369-9-1000	OTHER REVENUE	\$7,810	\$21	\$8,122	\$0	\$63		\$8,059	0.77%
041-00-369-9-1001	E-PAYABLES REVENUE SHARE	\$834	\$788	\$869	\$84	\$888		-\$19	102.14%
041-00-384-0-1000	LOAN PROCEEDS	\$987,000	\$0	\$0	\$0	\$0		\$0	0.00%
041-00-384-0-1002	SRF 2019 MATCHING PROCEEDS DW5	\$1,819,356	\$1	\$593,000	\$0	\$0		\$593,000	0.00%
041-00-384-0-1004	SRF DW54025 PROCEEDS Carbon Fi	\$1,007,402	\$0	\$1,317,802	\$0	\$0		\$1,317,802	0.00%
041-00-384-0-1005	SRF 54022 DOWNTOWN POTABLE	\$0	\$0	\$23,219	\$0	\$0		\$23,219	0.00%
	TOTAL	\$3,890,624	\$50,486	\$2,013,962	\$545	\$50,750		\$1,963,213	3.00%
	TOTAL OPERATING REVENUES	\$23,184,086	\$9,814,025	\$19,488,513	\$1,212,975	\$8,024,209		\$11,464,305	41.00%
041-00-381-0-3000	TRANSFERS IN								
041-00-381-0-3100	TRANSFER FROM CENTRAL TIF POTA	\$89,565	\$0	\$93,148	\$0	\$0		\$93,148	0.00%
041-00-381-0-3100	TRANSFER FROM SOUTH TIF-POTABL	\$27,000	\$0	\$28,080	\$0	\$0		\$28,080	0.00%
	TOTAL	\$116,565	\$0	\$121,228	\$0	\$0		\$121,228	0.00%
041-00-301-0-0100	CASH BALANCE FOWARD								
041-00-301-0-0101	CASH BALANCE FOWARD	\$4,022,639	\$0	\$4,022,639	\$0	\$0		\$4,022,639	0.00%
041-00-301-0-0101	WATER IMPACT FEES BALANCE FORW	\$77,223	\$0	\$77,223	\$0	\$0		\$77,223	0.00%
041-00-301-0-0102	WASTEWATER IMPACT FEES BALANCE	\$156,217	\$0	\$156,217	\$0	\$0		\$156,217	0.00%
041-00-301-1-0000	UTILITY CAPITAL REPLACEMENT BA	\$2,158,440	\$0	\$2,158,440	\$0	\$0		\$2,158,440	0.00%
041-00-301-1-7000	FRUFC REBATE-CAP PROJECTS ONLY	\$8,095	\$0	\$8,095	\$0	\$0		\$8,095	0.00%
	TOTAL	\$6,422,614	\$0	\$6,422,614	\$0	\$0		\$6,422,614	0.00%
	TOTAL REV, TRF & CASH BALANCES	\$29,723,265	\$9,814,025	\$26,032,355	\$1,212,975	\$8,024,209		\$18,008,147	31.00%
WATER FUND EXPENDITURES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
WATER PLANT									
041-11-533-1-1100	PERSONNEL SERVICES								
041-11-533-1-1100	EXECUTIVE SALARIES	\$130,320	\$11,004	\$121,486	\$0	\$0	\$0	\$121,486	0.00%
041-11-533-1-1200	REGULAR SALARIES	\$380,096	\$231,549	\$279,553	\$25,216	\$209,774	\$0	\$69,779	75.03%
041-11-533-1-1210	ACCRUED SALARIES	\$0	-\$6,358.71	\$0	\$0	\$0	\$0	\$0	0.00%
041-11-533-1-1400	OVERTIME	\$47,250	\$37,211	\$49,140	\$3,779	\$20,844	\$0	\$28,296	42.41%
041-11-533-1-2100	FICA TAX EXPENSE	\$42,661	\$20,589	\$34,439	\$2,185	\$17,360	\$0	\$17,079	50.40%
041-11-533-1-2200	RETIREMENT EXPENSE	\$157,208	\$41,025	\$138,205	\$7,081	\$53,783	\$0	\$84,422	38.91%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
041-11-533-1-2300	HEALTH AND LIFE INSURANCE	\$158,484	\$53,738	\$135,777	\$4,525	\$38,447	\$0	\$97,330	28.31%
	TOTAL	\$916,019	\$388,757	\$758,600	\$42,787	\$340,208	\$0	\$418,392	45.00%
	OPERATING EXPENSES								
041-11-533-3-3100	PROFESSIONAL SERVICES	\$119,063	\$87,591	\$62,400	-1,050.00	\$27,187	\$0	\$35,213	43.56%
041-11-533-3-3110	LAB/TESTING	\$25,000	\$3,593	\$30,000	\$3,699	\$10,171	\$1,266	\$18,563	33.90%
041-11-533-3-3120	PRE-EMPLOYMENT EXPENSE	\$800	\$270	\$412	\$0	\$160	\$0	\$252	38.72%
041-11-533-3-4020	SCHOOLING, CONFERENCE, ETC	\$6,800	\$1,501	\$8,000	\$188	\$1,767	\$5,339	\$894	22.08%
041-11-533-3-4100	COMMUNICATIONS SERVICES	\$5,000	\$3,121	\$5,200	\$1,483	\$3,358	\$0	\$1,842	64.56%
041-11-533-3-4200	POSTAGE AND FREIGHT	\$200	\$20	\$208	\$0	\$0	\$0	\$208	0.00%
041-11-533-3-4320	ELECTRICITY	\$170,000	\$100,403	\$170,000	\$15,848	\$96,673	\$0	\$73,327	56.86%
041-11-533-3-4400	RENTALS AND LEASES	\$1,000	\$284	\$1,040	\$36	\$284	\$142	\$613	27.34%
041-11-533-3-4500	LIABILITY INSURANCE	\$1,000	\$588	\$1,307	\$799	\$799	\$0	\$508	61.15%
041-11-533-3-4610	BUILDING MAINTENANCE	\$19,500	\$6,827	\$25,000	\$64	\$9,294	\$2,286	\$13,420	37.17%
041-11-533-3-4620	EQUIPMENT MAINTENANCE	\$75,000	\$27,768	\$75,000	\$42	\$31,635	\$4,018	\$39,347	42.17%
041-11-533-3-4630	VEHICLE MAINTENANCE	\$1,000	\$0	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
041-11-533-3-4680	STORM REPAIR/CLEANUP	\$0	\$0	\$0	\$0	\$137	\$0	-\$137	0.00%
041-11-533-3-5000	FINES &FEES	\$500	\$324	\$520	\$0	\$123	\$0	\$397	23.69%
041-11-533-3-5100	OFFICE SUPPLIES	\$1,200	\$136	\$1,500	\$190	\$934	\$80	\$486	62.24%
041-11-533-3-5210	GAS AND LUBRICANTS	\$2,300	\$1,736	\$2,500	\$406	\$2,226	\$0	\$274	89.03%
041-11-533-3-5230	JANITORIAL SUPPLIES	\$1,500	\$397	\$1,560	\$43	\$426	\$0	\$1,134	27.32%
041-11-533-3-5250	SMALL TOOLS	\$2,000	\$815	\$4,000	\$0	\$1,358	\$1,212	\$1,430	33.95%
041-11-533-3-5260	UNIFORMS	\$5,000	\$3,655	\$5,500	\$313	\$3,756	\$0	\$1,744	68.28%
041-11-533-3-5270	CHEMICALS AND FERTILIZERS	\$125,000	\$56,861	\$249,900	\$15,692	\$75,834	\$50	\$174,016	30.34%
041-11-533-3-5280	OPERATING SUPPLIES	\$15,000	\$4,724	\$15,600	\$2,394	\$10,926	\$268	\$4,406	70.03%
041-11-533-3-5400	MEMBR,SUBSCRIPT,DUES	\$1,000	\$0	\$1,040	\$0	\$456	\$0	\$584	43.87%
	TOTAL	\$577,863	\$300,613	\$661,727	\$40,147	\$277,503	\$14,661	\$369,563	42.00%
	CAPITAL OUTLAY								
041-11-533-6-6330	SRF DW54025 Carbon Filters	\$1,007,402	\$528,699	\$1,317,802	\$0	\$0	\$468,853	\$848,949	0.00%
041-11-533-6-6380	WELL UPGRADES	\$50,000	\$0	\$55,000	\$0	\$0	\$0	\$55,000	0.00%
041-11-533-6-6400	CAPITAL OUTLAY	\$466,677	\$35,179	\$500,000	\$4,298	\$146,979	\$165,142	\$187,879	29.39%
	TOTAL	\$1,524,079	\$563,878	\$1,872,802	\$4,298	\$146,979	\$633,995	\$1,091,828	8.00%
	DEPARTMENT TOTAL	\$3,017,961	\$1,253,248	\$3,293,129	\$87,232	\$764,690	\$648,657	\$1,879,783	23.00%
	SEWER/WASTEWATER PLANT								
	PERSONNEL SERVICES								
041-12-535-1-1100	EXECUTIVE SALARIES	\$159,202	\$69,401	\$161,796	\$6,944	\$71,680	\$0	\$90,116	44.30%
041-12-535-1-1200	REGULAR SALARIES	\$375,000	\$269,477	\$432,368	\$37,147	\$323,947	\$0	\$108,421	74.92%
041-12-535-1-1210	ACCRUED SALARIES	\$0	-10,167.50	\$0	\$0	\$0	\$0	\$0	0.00%
041-12-535-1-1220	CLERICAL SALARY	\$47,564	\$31,469	\$49,467	\$3,864	\$32,481	\$0	\$16,986	65.66%
041-12-535-1-1400	OVERTIME	\$52,500	\$23,414	\$54,600	\$1,893	\$20,311	\$0	\$34,289	37.20%
041-12-535-1-2100	FICA TAX EXPENSE	\$48,521	\$28,984	\$53,415	\$3,707	\$33,402	\$0	\$20,013	62.53%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
041-12-535-1-2200	RETIREMENT EXPENSE	\$179,184	\$111,064	\$197,594	\$11,985	\$105,251	\$0	\$92,343	53.26%
041-12-535-1-2300	HEALTH AND LIFE INSURANCE	\$150,532	\$83,839	\$139,594	\$14,097	\$117,982	\$0	\$21,612	84.51%
	TOTAL	\$1,012,503	\$607,480	\$1,088,834	\$79,637	\$705,054	\$0	\$383,780	65.00%
	OPERATING EXPENSES								
041-12-535-3-3100	PROFESSIONAL SERVICES	\$63,300	\$10,083	\$15,600	\$0	\$2,413	\$0	\$13,187	15.46%
041-12-535-3-3110	LAB/TESTING	\$62,000	\$32,499	\$55,000	\$5,874	\$34,735	\$2,245	\$18,020	63.15%
041-12-535-3-3120	PRE-EMPLOYMENT EXPENSE	\$1,500	\$160	\$1,560	\$0	\$0	\$0	\$1,560	0.00%
041-12-535-3-3440	TREE REMOVAL	\$0	\$0	\$1,560	\$0	\$0	\$0	\$1,560	0.00%
041-12-535-3-3460	RAILROAD CROSSING MAINTENANCE	\$650	\$0	\$676	\$0	\$0	\$0	\$676	0.00%
041-12-535-3-4000	TRAVEL	\$1,200	\$0	\$1,248	\$0	\$0	\$0	\$1,248	0.00%
041-12-535-3-4020	SCHOOLING, CONFERENCE, ETC	\$6,500	\$799	\$6,760	\$682	\$940	\$0	\$5,820	13.90%
041-12-535-3-4100	COMMUNICATIONS SERVICES	\$9,900	\$6,096	\$10,296	\$704	\$6,300	\$0	\$3,996	61.19%
041-12-535-3-4200	POSTAGE AND FREIGHT	\$1,100	\$280	\$1,144	\$0	\$177	\$0	\$967	15.43%
041-12-535-3-4310	NATURAL GAS	\$6,000	\$3,368	\$6,240	\$445	\$3,433	\$0	\$2,807	55.01%
041-12-535-3-4320	ELECTRICITY	\$245,000	\$167,661	\$250,000	\$25,634	\$175,681	\$0	\$74,319	70.27%
041-12-535-3-4330	CREDIT CARD FEES	\$1,000	\$194	\$1,040	\$0	\$228	\$0	\$812	21.90%
041-12-535-3-4400	RENTALS AND LEASES	\$44,500	\$28,657	\$46,800	\$1,812	\$15,570	\$142	\$31,088	33.26%
041-12-535-3-4500	LIABILITY INSURANCE	\$1,100	\$588	\$1,438	\$799	\$799	\$0	\$639	55.58%
041-12-535-3-4610	BUILDING MAINTENANCE	\$4,000	\$280	\$4,160	\$40	\$240	\$962	\$2,958	5.76%
041-12-535-3-4620	EQUIPMENT MAINTENANCE	\$175,000	\$116,391	\$165,000	\$15,190	\$84,108	\$15,712	\$65,181	50.97%
041-12-535-3-4630	VEHICLE MAINTENANCE	\$6,200	\$671	\$3,328	\$153	\$1,518	\$0	\$1,810	45.62%
041-12-535-3-4680	STORM CLEANUP/REPAIR	\$0	\$0	\$0	\$0	\$236	\$0	-\$236	0.00%
041-12-535-3-4700	PRINTING AND BINDING	\$225	\$130	\$234	\$0	\$114	\$0	\$120	48.91%
041-12-535-3-5000	FINES &FEES	\$0	\$84	\$0	\$0	\$53	\$0	-\$53	0.00%
041-12-535-3-5100	OFFICE SUPPLIES	\$1,100	\$774	\$5,144	\$0	\$3,547	\$0	\$1,597	68.95%
041-12-535-3-5210	GAS AND LUBRICANTS	\$16,000	\$8,160	\$16,640	\$1,201	\$8,852	\$0	\$7,788	53.19%
041-12-535-3-5230	JANITORIAL SUPPLIES	\$1,600	\$479	\$624	\$16	\$366	\$0	\$258	58.64%
041-12-535-3-5250	SMALL TOOLS	\$6,500	\$2,707	\$6,760	\$800	\$4,318	\$91	\$2,352	63.87%
041-12-535-3-5260	UNIFORMS	\$9,200	\$6,344	\$9,568	\$777	\$5,850	\$527	\$3,191	61.14%
041-12-535-3-5270	CHEMICALS	\$87,000	\$50,035	\$90,480	\$70	\$42,752	\$1,875	\$45,853	47.25%
041-12-535-3-5280	OPERATING SUPPLIES	\$15,000	\$9,492	\$15,600	\$0	\$10,030	\$0	\$5,571	64.29%
041-12-535-3-5290	BIO SOLIDS DISPOSAL	\$84,000	\$59,757	\$56,160	\$3,073	\$29,409	\$0	\$26,751	52.36%
041-12-535-3-5400	MEMBR,SUBSCRIPT,DUES	\$550	\$0	\$572	\$0	\$209	\$0	\$363	36.50%
	TOTAL	\$850,125	\$505,688	\$773,632	\$57,269	\$431,878	\$21,554	\$320,200	56.00%
	CAPITAL OUTLAY								
041-12-535-6-6301	DEO Lift Station 16 Expansion	\$334,000	\$0	\$1,784,804	\$28,225	\$32,042	\$1,382,759	\$370,003	1.79%
041-12-535-6-6357	FEMA HMGP 4283-66 LIFT STATION	\$6,552	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
041-12-535-6-6359	WWTP Biosolids LPR0004 FDEP	\$2,911,371	\$1,300,013	\$1,324,600	\$212,888	\$842,338	\$356,733	\$125,529	63.59%
041-12-535-6-6450	CAPITAL IMPROVEMENTS	\$575,358	\$219,432	\$1,155,000	\$49,153	\$140,247	\$351,411	\$663,341	12.14%
	TOTAL	\$3,827,281	\$1,519,444	\$4,264,404	\$290,266	\$1,014,628	\$2,090,903	\$1,158,873	24.00%
	GRANTS								
041-12-535-8-6401	DEO Lift Station 16 Expansion	\$334,000	\$0	\$340,196	\$7,445	\$9,990	\$328,170	\$2,036	2.93%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
041-12-535-8-6402	FDEP Sand and Grit SG067	\$150,812	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$484,812	\$0	\$340,196	\$7,445	\$9,990	\$328,170	\$2,036	3.00%
	DEPARTMENT TDAL	\$6,174,721	\$2,632,612	\$6,467,066	\$434,618	\$2,161,550	\$2,440,627	\$1,864,889	33.00%
	WATER/SEWER DISTRIBUTION								
	PERSONNEL SERVICES								
041-13-536-1-1100	EXECUTIVE SALARIES	\$96,563	\$62,022	\$93,713	\$5,208	\$50,268	\$0	\$43,445	53.64%
041-13-536-1-1200	REGULAR SALARIES	\$386,652	\$216,272	\$394,254	\$26,480	\$258,246	\$0	\$136,008	65.50%
041-13-536-1-1210	ACCRUED SALARIES	\$0	\$-10,538.31	\$0	\$0	\$0	\$0	\$0	0.00%
041-13-536-1-1220	CLERICAL SALARY	\$35,544	\$23,488	\$36,966	\$2,814	\$21,980	\$0	\$14,986	59.46%
041-13-536-1-1400	OVERTIME	\$52,500	\$30,622	\$54,600	\$2,987	\$33,387	\$0	\$21,213	61.14%
041-13-536-1-2100	FICA TAX EXPENSE	\$43,701	\$23,579	\$44,334	\$2,754	\$26,543	\$0	\$17,791	59.87%
041-13-536-1-2200	RETIREMENT EXPENSE	\$159,778	\$87,989	\$177,916	\$8,306	\$86,829	\$0	\$91,087	48.80%
041-13-536-1-2300	HEALTH AND LIFE INSURANCE	\$182,913	\$96,886	\$161,318	\$10,354	\$94,412	\$0	\$66,906	58.52%
	TOTAL	\$957,651	\$530,320	\$963,101	\$58,902	\$571,666	\$0	\$391,435	59.00%
	OPERATING EXPENSES								
041-13-536-3-3100	PROFESSIONAL SERVICES	\$65,000	\$37,578	\$33,965	\$81	\$33,606	\$358	\$1	98.94%
041-13-536-3-3120	PRE-EMPLOYMENT EXPENSE	\$1,000	\$62	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
041-13-536-3-4020	SCHOOLING, CONFERENCE, ETC	\$10,000	\$2,238	\$10,400	\$413	\$4,961	\$2,200	\$3,239	47.70%
041-13-536-3-4100	COMMUNICATIONS SERVICES	\$7,600	\$5,330	\$7,904	\$391	\$3,509	\$0	\$4,395	44.39%
041-13-536-3-4200	POSTAGE AND FREIGHT	\$100	\$0	\$104	\$0	\$0	\$0	\$104	0.00%
041-13-536-3-4310	NATURAL GAS	\$500	\$322	\$520	\$13	\$605	\$0	-\$85	116.29%
041-13-536-3-4320	ELECTRICITY	\$2,600	\$1,253	\$2,704	\$272	\$1,404	\$0	\$1,300	51.92%
041-13-536-3-4400	RENTALS AND LEASES	\$2,000	\$692	\$2,080	\$40	\$321	\$161	\$1,598	15.43%
041-13-536-3-4610	BUILDING MAINTENANCE	\$5,000	\$491	\$5,200	\$168	\$2,135	\$12	\$3,053	41.04%
041-13-536-3-4620	EQUIPMENT MAINTENANCE	\$13,010	\$2,317	\$20,800	\$0	\$11,047	\$0	\$9,753	53.11%
041-13-536-3-4630	VEHICLE MAINTENANCE	\$14,500	\$8,540	\$20,800	\$364	\$6,514	\$150	\$14,136	31.31%
041-13-536-3-4700	PRINTING AND BINDING	\$1,000	\$134	\$1,040	\$0	\$105	\$0	\$935	10.06%
041-13-536-3-4900	LEGAL ADVERTISING	\$500	\$0	\$520	\$0	\$0	\$0	\$520	0.00%
041-13-536-3-5100	OFFICE SUPPLIES	\$1,000	\$708	\$1,040	\$0	\$937	\$0	\$103	90.09%
041-13-536-3-5210	GAS AND LUBRICANTS	\$25,000	\$14,770	\$41,600	\$1,562	\$14,653	\$0	\$26,947	35.22%
041-13-536-3-5230	JANITORIAL SUPPLIES	\$2,000	\$657	\$2,080	\$274	\$930	\$0	\$1,150	44.69%
041-13-536-3-5250	SMALL TOOLS	\$5,000	\$233	\$5,200	\$1,008	\$3,450	\$911	\$840	66.33%
041-13-536-3-5260	UNIFORMS	\$4,000	\$2,018	\$4,160	\$362	\$2,266	\$0	\$1,894	54.47%
041-13-536-3-5280	OPERATING SUPPLIES	\$15,000	\$8,772	\$30,800	\$653	\$4,987	\$514	\$25,299	16.19%
041-13-536-3-5330	ROAD REPAIRS	\$77,000	\$38,430	\$60,000	\$0	\$41,052	\$0	\$18,948	68.42%
	TOTAL	\$251,810	\$124,545	\$251,957	\$5,600	\$132,481	\$4,306	\$115,171	53.00%
	CAPITAL OUTLAY								
041-13-536-6-6300	METERS AND METER REPAIR	\$30,035	\$29,607	\$31,236	\$12,684	\$20,112	\$3,693	\$7,431	64.38%
041-13-536-6-6320	WASTEWATER MATERIALS	\$13,000	\$0	\$18,220	\$0	\$4,956	\$8,143	\$5,121	27.20%
041-13-536-6-6330	PIPE AND FITTINGS	\$60,490	\$9,979	\$89,655	\$9,081	\$24,931	\$64,493	\$231	27.80%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
041-13-536-6-6340	CONCRETE, FILL	\$15,000	\$10,482	\$15,600	\$8,930	\$15,600	\$0	\$0	100.00%
041-13-536-6-6372	CDBG MIT SANITARY WASTEWATER R	\$192,356	\$2,500	\$382,000	\$80,031	\$166,618	\$193,314	\$22,068	43.61%
041-13-536-6-6400	CAPITAL OUTLAY	\$156,547	\$123,816	\$62,800	\$0	\$22,008	\$19,856	\$20,936	35.04%
041-13-536-6-6450	CAPITAL IMPROVEMENTS	\$493,134	\$479,459	\$326,246	\$200,647	\$319,597	\$6,434	\$215	97.96%
041-13-536-6-6458	SRF 2019 DW54022 PALATKA HEIGH	\$1,819,356	\$630,823	\$593,000	\$0	\$313,927	\$0	\$279,073	52.93%
041-13-536-6-6464	SRF DW54022 Downtown Potable	\$0	\$0	\$23,219	\$0	\$23,219	\$0	\$0	100.00%
041-13-536-6-6467	CITY MATCH DEO MADISON 5TH TO	\$146,356	\$0	\$146,400	\$20,453	\$73,277	\$35,467	\$37,656	50.05%
041-13-536-6-6473	SRF DEO RIF St. Johns Ave Mose	\$555,531	\$214,588	\$213,620	\$0	\$88,821	\$0	\$124,799	41.57%
041-13-536-6-6474	PUBLIC WORKS PURCHASE	\$762,000	\$363,630	\$0	\$0	\$0	\$0	\$0	0.00%
041-13-536-8-6465	DEO RIF MOSELY TO RR	\$555,531	\$315,472	\$0	\$0	\$0	\$0	\$0	0.00%
041-13-536-8-6466	FDEP LPA0354 Sewer Main and Ma	\$2,000,000	\$0	\$1,625,000	\$13,509	\$282,306	\$649,964	\$692,730	17.37%
041-13-536-8-6467	Fe< CDBG DEO Madison 5th to 11	\$750,000	\$1,224	\$748,674	\$507	\$507	\$56,000	\$692,167	0.06%
041-13-536-8-6468	FDEP Potable Water state North	\$3,500,000	\$0	\$2,100,000	\$0	\$0	\$0	\$2,100,000	0.00%
041-13-536-8-6469	FDEP Sewer Lining state	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	0.00%
041-13-536-8-6471	SJRWMD 35891 MADISON TO 11TH S	\$500,000	\$0	\$500,000	\$149,152	\$391,124	\$0	\$108,876	78.22%
TOTAL		\$12,549,336	\$2,181,579	\$7,875,670	\$494,994	\$1,747,005	\$1,037,365	\$5,091,300	22.00%
DEPARTMENT TOTAL		\$13,758,797	\$2,836,444	\$9,090,728	\$559,496	\$2,451,151	\$1,041,671	\$5,597,906	27.00%
WATER ADMINISTRATION									
PERSONNEL SERVICES									
041-29-536-1-1200	REGULAR SALARIES	\$177,639	\$34,307	\$173,744	\$4,957	\$39,028	\$0	\$134,716	22.46%
041-29-536-1-1210	ACCRUED SALARIES	\$0	-3,209.68	\$0	\$0	\$0	\$0	\$0	0.00%
041-29-536-1-1220	SALARIES CLERICAL	\$0	\$36,254	\$0	\$4,173	\$35,442	\$0	-35,441.89	0.00%
041-29-536-1-1300	OTHER SALARIES	\$0	\$46,230	\$0	\$5,482	\$42,076	\$0	-42,076.38	0.00%
041-29-536-1-1400	OVERTIME-WATER ADMIN	\$0	\$841	\$0	\$300	\$2,294	\$0	-2,294.21	0.00%
041-29-536-1-2100	FICA TAX EXPENSE	\$13,589	\$8,821	\$13,291	\$1,122	\$8,976	\$0	\$4,315	67.53%
041-29-536-1-2200	RETIREMENT EXPENSE	\$54,713	\$36,021	\$53,339	\$4,578	\$36,353	\$0	\$16,986	68.15%
041-29-536-1-2300	HEALTH AND LIFE INSURANCE	\$41,561	\$19,679	\$35,787	\$3,926	\$28,510	\$0	\$7,277	79.66%
041-29-536-1-2400	WORKERS COMP	\$25,303	\$29,317	\$36,612	\$27,464	\$36,997	\$0	-\$385	101.05%
TOTAL		\$312,805	\$208,261	\$312,773	\$52,001	\$229,676	\$0	\$83,097	73.00%
OPERATING EXPENSES									
041-29-536-3-3100	PROFESSIONAL SERVICES	\$30,000	\$10,208	\$47,631	\$110	\$10,055	\$9,375	\$28,201	21.11%
041-29-536-3-3120	PRE-EMPLOYMENT EXPENSE	\$250	\$150	\$0	\$0	\$299	\$0	-\$299	0.00%
041-29-536-3-3200	ACCOUNTING AND AUDITING	\$30,738	\$18,854	\$30,738	\$13,298	\$13,298	\$8,093	\$9,347	43.26%
041-29-536-3-4020	SCHOOLING, CONFERENCE, ETC	\$5,575	\$2,494	\$6,240	\$459	\$459	\$171	\$5,610	7.35%
041-29-536-3-4100	COMMUNICATIONS SERVICES	\$1,175	\$922	\$1,040	\$114	\$954	\$0	\$86	91.72%
041-29-536-3-4200	POSTAGE AND FREIGHT	\$100	\$0	\$104	\$0	\$1	\$0	\$103	0.66%
041-29-536-3-4330	CREDIT CARD FEES	\$100	\$0	\$104	\$0	\$0	\$0	\$104	0.00%
041-29-536-3-4400	RENTALS AND LEASES	\$500	\$182	\$520	\$23	\$182	\$91	\$247	34.98%
041-29-536-3-4500	LIABILITY INSURANCE	\$249,676	\$166,469	\$346,321	\$226,216	\$226,216	\$0	\$120,105	65.31%
041-29-536-3-4620	EQUIPMENT MAINTENANCE	\$45,000	\$0	\$46,800	\$0	\$0	\$0	\$46,800	0.00%
041-29-536-3-5100	OFFICE SUPPLIES	\$200	\$164	\$208	\$0	\$197	\$0	\$11	94.82%
041-29-536-3-5280	OPERATING SUPPLIES	\$4,500	\$108	\$4,680	\$0	\$190	\$0	\$4,490	4.05%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024. BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL	\$367,814	\$199,551	\$484,386	\$240,220	\$251,851	\$17,730	\$214,805	52.00%
041-29-536-6-6474	CAPITAL OUTLAY								
	PUBLIC WORKS BUILDING PURCHASE	\$225,000	\$107,371	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$225,000	\$107,371	\$0	\$0	\$0	\$0	\$0	0.00%
	DEBT SERVICE								
041-13-517-7-7100	PRINCIPAL PUBLIC WORKS BUILDIN	\$12,169	\$0	\$23,375	\$0	\$0	\$0	\$23,375	0.00%
041-13-517-7-7200	INTEREST PUBLIC WORKS BLDG	\$20,841	\$0	\$40,151	\$0	\$21,075	\$0	\$19,076	52.48%
041-29-517-7-7120	PRINCIPAL DW541901	\$245,133	\$121,765	\$284,953	\$0	\$124,994	\$0	\$159,959	43.86%
041-29-517-7-7130	PRINCIPAL SERIES 2010A	\$229,200	\$229,200	\$233,113	\$0	\$233,113	\$0	\$0	100.00%
041-29-517-7-7140	PRINCIPAL SRF 2108 DW54022	\$403,664	\$0	\$517,904	\$0	\$0	\$0	\$517,904	0.00%
041-29-517-7-7160	PRINCIPAL WW 540230 SRF 2019	\$24,772	\$24,772	\$24,772	\$0	\$24,772	\$0	\$0	100.00%
041-29-517-7-7180	PRINCIPAL DW54025 SRF Carbon F	\$174,634	\$0	\$174,634	\$0	\$0	\$0	\$174,634	0.00%
041-29-517-7-7190	PRINCIPAL PUBLIC WORKS BLDG	\$3,644	\$0	\$6,887	\$0	\$0	\$0	\$6,887	0.00%
041-29-517-7-7220	INTEREST-DW541901	\$39,820	\$20,712	\$11,850	\$0	\$17,482	\$0	\$-5,632.20	147.52%
041-29-517-7-7230	INTEREST-SERIES 2010A	\$138,785	\$138,776	\$132,465	\$0	\$132,465	\$0	\$0	100.00%
041-29-517-7-7290	INTEREST PUBLIC WORKS BLDG	\$9,896	\$0	\$10,292	\$0	\$89,196	\$0	\$-78,904.33	866.65%
	TOTAL	\$1,302,558	\$535,224	\$1,460,396	\$0	\$643,099	\$0	\$817,297	44.00%
	DEPARTMENT TOTAL	\$2,208,177	\$1,050,407	\$2,257,555	\$292,221	\$1,124,626	\$17,730	\$1,115,199	50.00%
	TOTAL EXPENDITURES	\$15,966,974	\$3,886,852	\$11,348,283	\$851,717	\$3,575,777	\$1,059,401	\$6,713,105	32.00%
	TRANSFERS								
041-13-536-9-9104	REIMB FLEET MAINTENANCE	\$37,240	\$24,827	\$54,258	\$4,521	\$36,172	\$0	\$18,086	66.66%
041-29-536-9-9100	UTILITY CAPITAL REPLACEMENT CO	\$810,569	\$0	\$895,798	\$0	\$0	\$0	\$895,798	0.00%
041-29-536-9-9101	REIMB GENERAL FUND-ADMIN EXP	\$1,240,186	\$826,791	\$1,482,666	\$123,556	\$988,444	\$0	\$494,222	66.66%
041-29-536-9-9103	REIMB GAS AUTHORITY	\$232,394	\$125,297	\$241,690	\$19,942	\$144,607	\$0	\$97,083	59.83%
041-29-536-9-9110	TRANSFER TO GENERAL FUND-FRANC	\$506,217	\$337,478	\$526,466	\$43,872	\$350,977	\$0	\$175,489	66.66%
	TOTAL	\$2,826,606	\$1,314,392	\$3,200,878	\$191,891	\$1,520,200	\$0	\$1,680,678	47.00%
041-29-536-9-9901	CONTINGENCIES & RESERVES								
	CONTINGENCY/RESERVE	\$1,727,001	\$0	\$1,723,000	\$0	\$0	\$0	\$1,723,000	0.00%
	TOTAL	\$1,727,001	\$0	\$1,723,000	\$0	\$0	\$0	\$1,723,000	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$29,713,263	\$9,087,103	\$26,032,356	\$1,565,458	\$8,022,217	\$4,148,685	\$13,861,455	31.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
GOLF COURSE REVENUES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
OPERATING REVENUES									
042-00-347-2-2510	MISC REVENUE/SERVICE CHARGES	\$547	\$0	\$569	\$0	\$0		\$569	0.00%
	TOTAL	\$547	\$0	\$569	\$0	\$0		\$569	0.00%
GRANTS									
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
OTHER REVENUES									
042-00-369-9-1000	REFUNDS/REIMBURSEMENTS	\$1,875	\$0	\$1,950	\$0	\$44		\$1,906	2.24%
042-00-369-9-1002	RESTAURANT LEASE	\$53,880	\$35,920	\$56,035	\$4,490	\$40,410		\$15,625	72.11%
042-00-369-9-1003	UTILITY REIMBURSEMENT-RESTAURA	\$26,400	\$15,038	\$27,456	\$0	\$16,685		\$10,771	60.77%
042-00-369-9-1004	PROFIT SHARING FRANCHISE AGREE	\$61,442	\$0	\$49,920	\$0	\$0		\$49,920	0.00%
	TOTAL	\$143,597	\$50,958	\$135,361	\$4,490	\$57,139		\$78,222	42.00%
TRANSFERS IN									
042-00-389-9-0001	TRANSFER FROM GENERAL FUND	\$53,700	\$35,800	\$38,647	\$3,221	\$25,765		\$12,882	66.66%
	TOTAL	\$53,700	\$35,800	\$38,647	\$3,221	\$25,765		\$12,882	67.00%
LOAN PROCEEDS									
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL OPERATING & OTHER REV	\$197,844	\$86,758	\$174,577	\$7,711	\$82,904		\$91,673	47.00%
CASH BALANCE FORWARD									
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL REV, TRF & CASH BALANCES	\$197,844	\$86,758	\$174,577	\$7,711	\$82,904		\$91,673	47.00%
GOLF COURSE EXPENDITURES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
MAINTENANCE									
PERSONNEL SERVICES									
	TOTAL	0	0	0	0	0	0	0	0.00%
OPERATING EXPENSES									
042-16-572-3-3440	TREE REMOVAL	\$7,500	\$0	\$7,800	\$0	\$4,600	\$0	\$3,200	58.97%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT NUMBR	ACCOUNT DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBER	UNREALIZED	PERCENT REALIZED
042-16-572-3-4400	RENTAL AND LEASES	\$0	\$20,106	\$0	\$0	\$2,513	\$0	-2,513.24	0.00%
042-16-572-3-4410	OPERATING LEASES	\$12,500	\$0	\$13,000	\$0	\$0	\$0	\$13,000	0.00%
042-16-572-3-4650	IRRIGATION SUPPLIES	\$7,500	\$4,996	\$7,800	\$0	\$4,999	\$4,999	-2,198.00	128.17%
	TOTAL	\$27,500	\$25,102	\$28,600	\$0	\$12,112	\$4,999	\$11,489	60.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$27,500	\$25,102	\$28,600	\$0	\$12,112	\$4,999	\$11,489	60.00%
	CLUB HOUSE PERSONNEL SERVICES								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	OPERATING EXPENSES								
042-24-572-3-3100	PROFESSIONAL SERVICES	\$0	\$250	\$0	\$0	\$0	\$0	\$0	0.00%
042-24-572-3-3200	ACCOUNTING AND AUDITING	\$7,500	\$7,500	\$7,500	\$0	\$0	\$0	\$7,500	0.00%
042-24-572-3-4100	COMMUNICATIONS SERVICES	\$3,500	\$846	\$3,640	\$0	\$695	\$0	\$2,945	19.08%
042-24-572-3-4310	NATURAL GAS	\$3,000	\$0	\$3,120	\$0	\$0	\$0	\$3,120	0.00%
042-24-572-3-4320	ELECTRICITY	\$25,000	\$12,520	\$26,000	\$1,855	\$11,999	\$0	\$14,001	46.15%
042-24-572-3-4400	RENTALS AND LEASES	\$78,048	\$52,032	\$63,300	\$38,920	\$64,910	\$0	-1,610.00	102.54%
042-24-572-3-4500	LIABILITY INSURANCE	\$7,500	\$4,706	\$9,802	\$6,395	\$6,395	\$0	\$3,407	65.23%
042-24-572-3-4610	BUILDING MAINTENANCE	\$1,000	\$232	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
042-24-572-3-4630	CART MAINTENANCE	\$5,000	\$0	\$5,200	\$0	\$0	\$0	\$5,200	0.00%
042-24-572-3-5280	OPERATING SUPPLIES	\$500	\$0	\$520	\$0	\$273	\$0	\$247	52.50%
042-24-572-3-5400	MEMBR,SUBSCRIPT,DUES	\$639	\$0	\$665	\$0	\$0	\$0	\$665	0.00%
	TOTAL	\$131,687	\$78,086	\$120,787	\$47,169	\$84,272	\$0	\$36,515	70.00%
	CAPITAL OUTLAY								
042-24-572-6-6450	CONTRACT CAPITAL IMPROVEMENTS	\$38,442	\$35,870	\$25,000	\$0	\$15,332	\$0	\$9,668	61.32%
	TOTAL	\$38,442	\$35,870	\$25,000	\$0	\$15,332	\$0	\$9,668	61.00%
	DEBT SERVICE								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TRANSFERS								
042-24-572-9-9100	REIMB GENERAL FUND-ADMIN EXP	\$215	\$143	\$191	\$16	\$127	\$0	\$64	66.68%
	TOTAL	\$215	\$143	\$191	\$16	\$127	\$0	\$64	67.00%
	DEPARTMENT TOTAL	\$170,344	\$114,099	\$145,978	\$47,185	\$99,731	\$0	\$46,247	68.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL EXPENDITURES	\$197,844	\$139,201	\$174,578	\$47,185	\$111,843	\$4,999	\$57,736	67.00%
	TRFS, CONTINGENCIES, RESERVES								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$197,844	\$139,201	\$174,578	\$47,185	\$111,843	\$4,999	\$57,736	67.00%
SANITATION FUND REVENUES/ ESTIMATED VS, ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
	CHARGES FOR SERVICES								
043-00-343-4-1000	GARBAGE FEES-RESIDENTIAL	\$3,334,312	\$2,305,457	\$3,467,684	\$288,675	\$2,304,646		\$1,163,038	66.46%
043-00-343-4-1040	PENALTIES-SANITATION	\$19,100	\$11,989	\$19,864	\$1,356	\$10,929		\$8,935	55.01%
043-00-343-4-1500	CONTAINER USAGE FEES	\$3,538	\$3,195	\$3,680	\$90	\$3,805		-\$125	103.39%
043-00-343-4-2500	DUMPSTER DROP OFF FEE	\$15,580	\$19,895	\$16,203	\$3,480	\$16,480		-\$277	101.70%
043-00-343-4-4150	EXTRA GARBAGE	\$11,500	\$36,729	\$11,960	\$1,753	\$11,483		\$477	96.00%
	TOTAL	\$3,384,030	\$2,377,265	\$3,519,391	\$295,353	\$2,347,342		\$1,172,049	67.00%
	OTHER REVENUES								
043-00-364-0-4900	SURPLUS EQUIPMENT-SANITATION	\$8,745	\$0	\$9,095	\$0	\$0		\$9,095	0.00%
043-00-369-9-1000	MISC REVENUE	\$0	\$500	\$6,240	\$0	\$0		\$6,240	0.00%
043-00-369-9-1001	E-PAYABLES REVENUE SHARE	\$586	\$419	\$609	\$45	\$472		\$137	77.46%
043-00-382-0-1000	CONTRIBUTION FROM GENERAL FUND	\$39,102	\$26,068	\$56,971	\$4,748	\$37,981		\$18,990	66.66%
043-00-382-0-2000	CONTRIBUTIONS FROM UTILITIES	\$37,240	\$24,827	\$54,258	\$4,522	\$36,172		\$18,086	66.66%
043-00-389-2-8107	FEMA FED Hurricane Ian	\$0	\$6,868	\$0	\$0	\$0		\$0	0.00%
	TOTAL	\$85,673	\$58,681	\$127,173	\$9,314	\$74,624		\$52,549	59.00%
	DEBT PROCEEDS								
043-00-384-0-1000	LOAN PROCEEDS	\$762,000	\$0	\$0	\$0	\$0		\$0	0.00%
043-00-384-1-0000	LOAN PROCEEDS	\$499,362	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL	\$1,261,362	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL REVENUES	\$4,731,065	\$2,435,946	\$3,646,564	\$304,667	\$2,421,967		\$1,224,597	66.00%
	CASH BALANCE FORWARD								
043-00-302-0-0000	CASH BALANCE FORWARD	\$360,357	\$0	\$360,357	\$0	\$0		\$360,357	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL	\$360,357	\$0	\$360,357	\$0	\$0		\$360,357	0.00%
	TOTAL REV, TRF & CASH BALANCES	\$5,091,422	\$2,435,946	\$4,006,921	\$304,667	\$2,421,967		\$1,584,954	60.00%
SANITATION FUND EXPENDITURES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
	MAINTENANCE								
	PERSONNEL SERVICES								
043-28-534-1-1200	REGULAR SALARIES	\$100,056	\$92,886	\$153,534	\$12,949	\$110,940	\$0	\$42,594	72.25%
043-28-534-1-1210	ACCRUED SALARIES	\$0	-2,003.58	\$0	\$0	\$0	\$0	\$0	0.00%
043-28-534-1-1400	OVERTIME	\$7,500	\$6,462	\$7,800	\$2,068	\$8,264	\$0	-\$464	105.95%
043-28-534-1-2100	FICA TAX EXPENSE	\$8,228	\$7,473	\$12,342	\$1,127	\$8,935	\$0	\$3,407	72.39%
043-28-534-1-2200	RETIREMENT EXPENSE	\$30,817	\$30,512	\$49,530	\$4,610	\$36,465	\$0	\$13,065	73.62%
043-28-534-1-2300	HEALTH AND LIFE INSURANCE	\$13,597	\$9,400	\$14,877	\$1,832	\$15,570	\$0	-\$693	104.65%
	TOTAL	\$160,198	\$144,729	\$238,083	\$22,586	\$180,173	\$0	\$57,910	76.00%
	OPERATING EXPENSES								
043-28-534-3-3100	PROFESSIONAL SERVICES	\$2,500	\$144	\$228	\$16	\$195	\$33	\$0	85.65%
043-28-534-3-3120	PRE-EMPLOYMENT EXPENSE	\$180	\$150	\$187	\$0	\$0	\$0	\$187	0.00%
043-28-534-3-3200	ACCOUNTING AND AUDITING	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$6,000	0.00%
043-28-534-3-4100	COMMUNICATIONS SERVICES	\$1,000	\$323	\$1,040	\$37	\$280	\$0	\$760	26.88%
043-28-534-3-4320	ELECTRICITY	\$0	\$694	\$0	\$226	\$1,132	\$0	-1,132.32	0.00%
043-28-534-3-4610	BUILDING MAINTENANCE	\$3,500	\$0	\$7,326	\$0	\$7,326	\$0	\$0	100.00%
043-28-534-3-4620	EQUIPMENT MAINTENANCE	\$1,500	\$288	\$3,500	\$0	\$121	\$0	\$3,379	3.44%
043-28-534-3-4630	VEHICLE MAINTENANCE	\$2,000	\$55	\$2,080	\$0	\$150	\$0	\$1,930	7.21%
043-28-534-3-5100	OFFICE SUPPLIES	\$1,000	\$951	\$1,040	\$0	\$0	\$0	\$1,040	0.00%
043-28-534-3-5230	JANITORIAL SUPPLIES	\$2,000	\$782	\$2,080	\$80	\$664	\$0	\$1,416	31.92%
043-28-534-3-5250	SMALL TOOLS	\$2,500	\$2,152	\$7,646	\$5,531	\$5,664	\$1,388	\$594	74.07%
043-28-534-3-5260	UNIFORMS	\$2,000	\$1,336	\$2,080	\$178	\$1,293	\$0	\$787	62.16%
043-28-534-3-5280	OPERATING SUPPLIES	\$2,000	\$955	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$26,180	\$7,829	\$33,207	\$6,069	\$16,825	\$1,421	\$14,961	51.00%
	CAPITAL OUTLAY								
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DEPARTMENT TOTAL	\$186,378	\$152,559	\$271,290	\$28,655	\$196,998	\$1,421	\$72,871	73.00%
	SANITATION								
	PERSONNEL SERVICES								
043-10-534-1-1100	EXECUTIVE SALARIES	\$117,835	\$75,104	\$116,361	\$6,658	\$57,897	\$0	\$58,464	49.75%
043-10-534-1-1200	REGULAR SALARIES	\$613,312	\$333,348	\$625,911	\$35,160	\$345,133	\$0	\$280,778	55.14%
043-10-534-1-1210	ACCRUED SALARIES	\$0	-10,139.53	\$0	\$0	\$0	\$0	\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
043-10-534-1-1220	SALARIES CLERICAL	\$0	\$0	\$0	\$2,324	\$3,615	\$0	-3,615.36	0.00%
043-10-534-1-1400	OVERTIME	\$63,000	\$66,525	\$65,520	\$7,527	\$65,465	\$0	\$55	99.91%
043-10-534-1-2100	FICA TAX EXPENSE	\$55,933	\$35,343	\$61,796	\$3,880	\$35,575	\$0	\$26,221	57.56%
043-10-534-1-2200	RETIREMENT EXPENSE	\$225,193	\$120,009	\$247,992	\$14,343	\$127,145	\$0	\$120,847	51.26%
043-10-534-1-2300	HEALTH AND LIFE INSURANCE	\$148,269	\$77,655	\$129,297	\$9,062	\$73,482	\$0	\$55,815	56.83%
043-10-534-1-2400	WORKERS COMP	\$29,092	\$33,703	\$42,094	\$31,573	\$42,532	\$0	-\$438	101.04%
	TOTAL	\$1,252,634	\$731,547	\$1,288,971	\$110,527	\$750,843	\$0	\$538,128	58.00%
	OPERATING EXPENSES								
043-10-534-3-3100	PROFESSIONAL SERVICES	\$118,320	\$84,274	\$50,000	\$307	\$24,442	\$1,332	\$24,226	48.88%
043-10-534-3-3120	PRE-EMPLOYMENT EXPENSE	\$3,000	\$895	\$1,560	\$0	\$1,101	\$0	\$459	70.57%
043-10-534-3-3200	ACCOUNTING AND AUDITING	\$4,884	\$3,209	\$4,884	\$2,127	\$2,127	\$1,294	\$1,463	43.54%
043-10-534-3-3470	PUTNAM COUNTY TIPPING FEE	\$250,000	\$145,434	\$260,000	\$20,435	\$144,393	\$0	\$115,607	55.53%
043-10-534-3-4020	SCHOOLING, CONFERENCE, ETC	\$6,000	\$838	\$6,240	\$0	\$3,975	\$0	\$2,265	63.69%
043-10-534-3-4100	COMMUNICATIONS SERVICES	\$7,000	\$1,752	\$7,280	\$124	\$1,475	\$0	\$5,806	20.25%
043-10-534-3-4200	POSTAGE AND FREIGHT	\$25	\$0	\$26	\$0	\$0	\$0	\$26	0.00%
043-10-534-3-4310	NATURAL GAS	\$1,000	\$420	\$1,040	\$27	\$700	\$0	\$340	67.26%
043-10-534-3-4320	ELECTRICITY	\$6,000	\$2,784	\$6,240	\$680	\$3,466	\$0	\$2,774	55.54%
043-10-534-3-4400	RENTALS AND LEASES	\$4,000	\$2,015	\$26,000	\$4,299	\$5,601	\$11,996	\$8,403	21.54%
043-10-534-3-4500	LIABILITY INSURANCE	\$70,237	\$46,470	\$91,798	\$63,149	\$63,149	\$0	\$28,649	68.79%
043-10-534-3-4610	BUILDING MAINTENANCE	\$2,500	\$409	\$15,600	\$455	\$8,095	\$0	\$7,505	51.88%
043-10-534-3-4620	EQUIPMENT MAINTENANCE	\$1,500	\$4,284	\$9,560	\$1,102	-\$561	\$240	\$9,881	-5.87%
043-10-534-3-4630	VEHICLE MAINTENANCE	\$242,000	\$148,588	\$221,257	\$18,453	\$172,935	\$17,590	\$30,732	78.16%
043-10-534-3-4700	PRINTING AND BINDING	\$3,500	\$134	\$3,640	\$0	\$105	\$0	\$3,535	2.87%
043-10-534-3-4800	ADVERTISEMENTS	\$1,000	\$0	\$2,400	\$0	\$0	\$0	\$2,400	0.00%
043-10-534-3-5000	FEES&FINES	\$2,000	\$384	\$2,080	\$0	\$864	\$0	\$1,216	41.54%
043-10-534-3-5100	OFFICE SUPPLIES	\$1,000	\$130	\$1,040	\$0	\$1,021	\$0	\$19	98.21%
043-10-534-3-5210	GAS AND LUBRICANTS	\$170,000	\$107,914	\$156,000	\$11,262	\$94,515	\$0	\$61,485	60.58%
043-10-534-3-5230	JANITORIAL SUPPLIES	\$1,000	\$998	\$1,040	\$45	\$1,145	\$0	-\$105	110.09%
043-10-534-3-5250	SMALL TOOLS	\$5,000	\$25	\$5,000	\$385	\$812	\$0	\$4,188	16.23%
043-10-534-3-5260	UNIFORMS	\$9,000	\$5,050	\$9,360	\$536	\$5,991	\$0	\$3,369	64.00%
043-10-534-3-5280	OPERATING SUPPLIES	\$12,000	\$7,632	\$92,480	\$7,071	\$16,882	\$1,308	\$74,290	18.25%
043-10-534-3-5285	CUSTOMER REPAIRS	\$4,000	\$1,140	\$4,160	\$0	\$0	\$0	\$4,160	0.00%
043-10-534-3-5290	GARBAGE CONTAINERS/DUMPSTERS	\$80,000	\$41,368	\$104,000	\$12,618	\$24,366	\$23,748	\$55,886	23.42%
	TOTAL	\$1,004,966	\$606,148	\$1,082,685	\$143,075	\$576,596	\$57,507	\$448,581	53.00%
	CAPITAL OUTLAY								
043-10-534-6-6400	CAPITAL OUTLAY	\$206,494	\$0	\$15,000	\$0	\$0	\$0	\$15,000	0.00%
043-10-534-6-6401	VEHICLE PURCHASE	\$499,362	\$0	\$85,000	\$0	\$83,679	\$0	\$1,321	98.44%
043-10-534-6-6474	PUBLIC WORKS BUILDING PURCHASE	\$762,000	\$363,630	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$1,467,856	\$363,630	\$100,000	\$0	\$83,679	\$0	\$16,321	84.00%
	DEBT SERVICE								
043-10-517-7-7100	PRINCIPAL-AMERIS LOAN #281 SA	\$146,896	\$0	\$104,394	\$0	\$45,268	\$0	\$59,126	43.36%
043-10-517-7-7112	PRINCIPAL-2016 USBANCORP LEASE	\$34,900	\$27,866	\$36,296	\$0	\$0	\$0	\$36,296	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
043-10-517-7-7113	PRINCIPAL-BB&T CLAMSHELL-SERVI	\$36,427	\$36,386	\$37,884	\$0	\$11,407	\$0	\$26,477	30.11%
043-10-517-7-7114	PRINCIPAL-FRONT LOADER	\$47,967	\$47,967	\$49,886	\$0	\$48,840	\$0	\$1,046	97.90%
043-10-517-7-7115	PRINCIPAL PUBLIC WORKS BLDG	\$12,169	\$0	\$23,375	\$0	\$0	\$0	\$23,375	0.00%
043-10-517-7-7200	INTEREST-AMERIS LOAN #281 SAN	\$13,000	\$0	\$23,646	\$0	\$12,549	\$0	\$11,097	53.07%
043-10-517-7-7212	INTEREST-2016 USBANCORP LEASE	\$900	\$251	\$936	\$0	\$0	\$0	\$936	0.00%
043-10-517-7-7213	INTEREST-BB&T CLAMSHELL-SERVIC	\$975	\$971	\$1,014	\$0	\$187	\$0	\$827	18.44%
043-10-517-7-7214	INTEREST-FRONT LOADER	\$1,325	\$1,325	\$1,378	\$0	\$444	\$0	\$934	32.25%
043-10-517-7-7215	INTEREST PUBLIC WORKS BLDG	\$20,841	\$0	\$40,151	\$0	\$21,075	\$0	\$19,076	52.48%
	TOTAL	\$315,400	\$114,765	\$318,960	\$0	\$139,771	\$0	\$179,189	44.00%
	DEPARTMENT TOTAL	\$4,040,856	\$1,816,090	\$2,790,616	\$253,602	\$1,550,890	\$57,507	\$1,182,219	56.00%
	TOTAL EXPENDITURES	\$4,227,234	\$1,968,649	\$3,061,906	\$282,257	\$1,747,887	\$58,928	\$1,255,091	57.00%
	TRANSFERS								
043-10-534-9-9101	REIMB GENERAL FUND-ADMIN EXP	\$179,976	\$119,984	\$212,474	\$17,706	\$141,649	\$0	\$70,825	66.66%
043-10-534-9-9110	TRANSFER TO GENERAL FUND-FRANC	\$156,718	\$104,479	\$160,110	\$13,343	\$106,740	\$0	\$53,370	66.66%
	TOTAL	\$336,694	\$224,463	\$372,584	\$31,049	\$248,389	\$0	\$124,195	67.00%
	CONTINGENCIES & RESERVES								
043-10-534-9-9900	CONTINGENCY/RESERVE	\$116,730	\$0	\$124,437	\$0	\$0	\$0	\$124,437	0.00%
043-10-534-9-9901	CAPITAL REPLACEMENT CONTINGENC	\$430,764	\$0	\$447,995	\$0	\$0	\$0	\$447,995	0.00%
	TOTAL	\$547,494	\$0	\$572,432	\$0	\$0	\$0	\$572,432	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$5,111,422	\$2,193,111	\$4,006,922	\$313,306	\$1,996,277	\$58,928	\$1,951,717	50.00%
TIF REVENUES/ ESTIMATED VS. ACTUAL MONTHLY REPORT/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
	PROPERTY TAXES								
030-00-311-0-3100	DOWNTOWN REDEV COUNTY SHARE	\$355,722	\$332,808	\$402,603	\$0	\$377,908		\$24,695	93.86%
030-00-311-0-3110	DOWNTOWN REDEV CITY SHARE	\$244,538	\$240,835	\$276,766	\$0	\$276,764		\$2	99.99%
030-00-311-0-3200	SOUTH HISTORIC COUNTY SHARE	\$109,900	\$106,447	\$129,505	\$0	\$122,470		\$7,035	94.56%
030-00-311,0-3220	SOUTH HISTORIC CITY SHARE	\$75,549	\$77,030	\$89,027	\$0	\$89,027		\$0	100.00%
030-00-311-0-3300	NORTH HISTORIC COUNTY SHARE	\$38,049	\$36,145	\$39,657	\$0	\$37,673		\$1,984	94.99%
030-00-311-0-3330	NORTH HISTORIC CITY SHARE	\$26,156	\$26,156	\$27,262	\$0	\$27,262		\$0	99.99%
	TOTAL	\$849,914	\$819,422	\$964,820	\$0	\$931,104		\$33,716	97.00%
	OTHER REVENUES								
030-00-366-0-0003	CONTRIBUTION - BENCHES	\$0	\$2,200	\$0	\$0	\$0		\$0	0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ CURRENT MONTH YTD	- ENCUMBERD	UNREALIZED	PERCENT REALIZED
030-00-365-0-2000	SALE OF HAMMOCK HALL 429 KIRBY	\$131,926	\$0	\$0	\$0	\$0		\$0 0.00%
	TOTAL	\$131,926	\$2,200	\$0	\$0	\$0		\$0 0.00%
	TOTAL REVENUES	\$981,840	\$821,622	\$964,820	\$0	\$931,104		\$33,716 97.00%
030-00-301-0-0001	CASH BALANCE FORWARD DOWNTOWN REDEVELOPMENT FORWI	\$923,777	\$0	\$839,383	\$0	\$0		\$839,383 0.00%
030-00-301-0-0002	SOUTH HISTORIC BALANCE FORWARD	\$122,286	\$0	\$299,314	\$0	\$0		\$299,314 0.00%
030-00-301-0-0003	NORTH HISTORIC BALANCE FORWARD	\$62,739	\$0	\$85,311	\$0	\$0		\$85,311 0.00%
	TOTAL	\$1,108,802	\$0	\$1,224,008	\$0	\$0	\$1,224,008	0.00%
	TOTAL REV, TRF & CASH BALANCES	\$2,090,642	\$821,622	\$2,188,828	\$0	\$931,104	\$1,257,724	43.00%

TIF EXPENDITURES/ 66.66 % Yr Complete For Fiscal Year: 2025 / 5

	DOWNTOWN							
030-30-580-1-1100	EXEC SALARIES TIFDT	\$0	\$0	\$38,500	\$3,531	\$15,553	\$0	\$22,947 40.39%
030-30-580-1-2100	FICA TAX EXP TIF DT	\$0	\$0	\$2,945	\$233	\$1,077	\$0	\$1,868 36.58%
030-30-580-1-2200	RETIREMENT EXP TIF DT	\$0	\$0	\$11,820	\$1,084	\$4,775	\$0	\$7,045 40.39%
030-30-580-1-2300	HEALTH AND LIFE INSUR TIF DT	\$0	\$0	\$8,140	\$969	\$2,907	\$0	\$5,233 35.70%
030-30-580-3-3100	PROFESSIONAL SERVICES	\$104,012	\$6,950	\$75,000	\$0	\$980	\$0	\$74,020 1.30%
030-30-580-3-3105	SMALL BUSINESS DEVELOPMENT GEN	\$12,000	\$9,000	\$25,000	\$0	\$6,250	\$0	\$18,750 25.00%
030-30-580-3-3109	MAINTENANCE CONTRACT	\$35,000	\$2,700	\$35,000	\$900	\$3,150	\$2,250	\$29,600 9.00%
030-30-580-3-3200	AUDIT EXPENSE	\$10,675	\$5,866	\$10,775	\$0	\$0	\$0	\$10,775 0.00%
030-30-580-3-5280	MISC EXPENSES	\$3,400	\$0	\$2,100	\$0	\$9	\$0	\$2,091 0.42%
030-30-580-3-5401	FRA ANNUAL DUES, TRAINING & CO	\$4,000	\$864	\$5,000	\$0	\$611	\$0	\$4,389 12.22%
030-30-580-3-5402	DEO ANNUAL DUES	\$175	\$130	\$175	\$0	\$148	\$0	\$27 84.57%
030-30-580-6-6311	DOWNTOWN CHRISTMAS LIGHTS	\$25,000	\$20,193	\$30,000	\$0	\$29,134	\$0	\$866 97.11%
030-30-580-6-6314	RECRUITMENT PROJECT	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0 0.00%
030-30-580-6-6316	WAYFINDING	\$15,000	\$0	\$3,000	\$0	\$0	\$0	\$3,000 0.00%
030-30-580-6-6319	BUILDING IMPROVEMENT GRANT	\$121,000	\$5,032	\$160,000	\$0	\$30,000	\$0	\$130,000 18.75%
030-30-580-6-6320	LANDSCAPING	\$40,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000 0.00%
030-30-580-6-6321	SITE AMENITIES	\$20,000	\$2,912	\$10,000	\$0	\$6,900	\$0	\$3,100 69.00%
030-30-580-6-6328	PUBLIC ART	\$10,000	\$0	\$23,000	\$0	\$968	\$0	\$22,032 4.20%
030-30-580-6-6329	PROPERTY AQUISITION	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
030-30-580-6-6400	CAPITAL OUTLAY	\$50,000	\$0	\$73,403	\$0	\$0	\$0	\$73,403 0.00%
	TOTAL	\$500,262	\$78,646	\$523,858	\$6,717	\$102,461	\$2,250	\$419,147 20.00%
	TRANSFERS							
030-30-580-9-9106	REIMB GENERAL-ADMIN EXP	\$28,112	\$18,741	\$76,744	\$6,395	\$51,163	\$0	\$25,581 66.66%
030-30-580-9-9108	REIMBURSEMENT-CONTR POLICE SER	\$0	\$0	\$128,246	\$0	\$0	\$0	\$128,246 0.00%
030-30-580-9-9109	REIMBURSEMENT-CONTR CODE ENFR	\$0	\$0	\$25,276	\$0	\$0	\$0	\$25,276 0.00%
030-30-580-9-9132	TRANSFER TO UTILITY FUND-POTAB	\$89,565	\$0	\$93,148	\$0	\$0	\$0	\$93,148 0.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ CURRENT_ MONTH YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
030-30-580-9-9134	TRANSFER TO BETTER PLACE - STR	\$867,831	\$0	\$671,482	\$0	\$0	\$0	\$671,482 0.00%
	TOTAL	\$985,508	\$18,741	\$994,896	\$6,395	\$51,163	\$0	\$943,733 5.00%
	DEPARTMENT TOTAL	\$1,485,770	\$97,388	\$1,518,754	\$13,112	\$153,624	\$2,250	\$1,362,880 10.00%
	SOUTH HISTORIC							
030-31-580-1-1100	EXEC SALARIES TIFSouth	\$0	SO	\$12,100	\$1,110	\$4,931	\$0	\$7,169 40.75%
030-31-580-1-2100	FICATAXEXPTIFSouth	\$0	\$0	\$926	\$73	\$342	\$0	\$584 36.92%
030-31-580-1-2200	RETIREMENT EXP TIFSouth	\$0	\$0	\$3,715	\$341	\$1,514	\$0	\$2,201 40.75%
030-31-580-1-2300	HEALTH AND LIFE INSUR TIFSouth	\$0	\$0	\$2,558	\$305	\$914	\$0	\$1,645 35.71%
030-31-580-3-3100	PROFESSIONAL SERVICES	\$17,016	\$0	\$7,700	\$0	\$0	\$0	\$7,700 0.00%
030-31-580-3-3200	AUDIT EXPENSE	\$3,355	\$1,844	\$3,355	\$0	\$0	\$0	\$3,355 0.00%
030-31-580-3-5280	MISC EXPENSES	\$867	\$0	\$650	\$0	\$0	\$0	\$650 0.00%
030-31-580-3-5400	FRA ANNUAL DUES, TRAINING	\$3,500	\$184	\$1,500	\$0	\$198	\$0	\$1,302 13.20%
030-31-580-3-5402	DEO ANNUAL DUES	\$110	\$30	\$110	\$0	\$36	\$0	\$74 32.72%
030-31-580-6-6120	LAND PURCHASE	\$30,000	\$11,636	\$0	\$0	\$0	\$0	\$0 0.00%
030-31-580-6-6329	BUILDING IMPROVEMENT GRANT	\$65,000	\$0	\$160,734	\$0	\$0	\$0	\$160,734 0.00%
030-31-580-6-6333	SIGNAGE	\$3,000	\$0	\$1,000	\$0	\$0	\$0	\$1,000 0.00%
030-31-580-6-6337	SITE AMENITIES	\$3,000	\$0	\$1,000	\$0	\$0	\$0	\$1,000 0.00%
030-31-580-6-6341	LANDSCAPING	\$4,000	\$0	\$3,000	\$0	\$0	SO	\$3,000 0.00%
030-31-580-6-6343	CAPITAL OUTLAY	\$60,733	\$0	\$61,615	\$0	\$0	\$0	\$61,615 0.00%
030-31-580-6-6344	324 RIVER ST REPAIRS TILGHMAN	\$121,193	\$0	\$155,378	\$0	\$0	\$0	\$155,378 0.00%
	TOTAL	\$311,774	\$13,694	\$415,341	\$1,828	\$7,935	\$0	\$407,406 2.00%
	TRANSFERS							
030-31-580-9-9102	TRANSFER TO UTILITY- SOUTH POT	\$27,000	\$0	\$28,080	\$0	\$0	\$0	\$28,080 0.00%
030-31-580-9-9105	REIMB GENERAL	\$8,501	\$5,667	\$26,167	\$2,181	\$17,445	\$0	\$8,722 66.66%
030-31-580-9-9108	REIMBURSEMENT-CONTR POLICE SER	\$0	\$0	\$40,306	\$0	\$0	\$0	\$40,306 0.00%
030-31-580-9-9109	REIMBURSEMENT-CONTR CODE ENFR	\$0	\$0	\$7,944	\$0	\$0	\$0	\$7,944 0.00%
	TOTAL	\$35,501	\$5,667	\$102,497	\$2,181	\$17,445	\$0	\$85,052 17.00%
	DEPARTMENT TOTAL	\$347,275	\$19,361	\$517,838	\$4,009	\$25,379	\$0	\$492,459 5.00%
	NORTH HISTORIC							
030-32-580-1-1100	EXEC SALARIES TIFNorth	\$0	\$0	\$4,400	\$404	\$1,734	\$0	\$2,666 39.41%
030-32-580-1-2100	FICA TAX EXP TIFNorth	\$0	\$0	\$337	\$27	\$120	\$0	\$217 35.55%
030-32-580-1-2200	RETIREMENT EXP TIFNorth	\$0	\$0	\$1,351	\$124	\$532	\$0	\$819 39.40%
030-32-580-1-2300	HEALTH LIFE INSURA TIFNorth	\$0	\$0	\$930	\$111	\$332	\$0	\$598 35.72%
030-32-580-3-3100	PROFESSIONAL SERVICES	\$8,815	\$0	\$2,600	\$0	\$0	\$0	\$2,600 0.00%
030-32-580-3-3200	AUDIT EXPENSE	\$1,220	\$670	\$1,220	\$0	\$0	\$0	\$1,220 0.00%
030-32-580-3-5280	MISC EXPENSES	\$983	\$0	\$250	\$0	\$0	\$0	\$250 0.00%
030-32-580-3-5400	FRA ANNUAL DUES, TRAINING	\$1,984	\$27	\$500	\$0	\$61	\$0	\$439 12.18%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
030-32-580-3-5402	DEO ANNUAL DUES	\$16	\$16	\$16	\$0	\$16	\$0	\$0	100.00%
030-32-580-6-6319	BUILDING IMPROVEMENT GRANT	\$50,000	\$78	\$83,661	\$0	\$0	\$0	\$83,661	0.00%
030-32-580-6-6322	GENERAL CAPITAL IMPROVEMENTS	\$50,000	\$30,117	\$31,734	\$0	\$0	\$0	\$31,734	0.00%
	TOTAL	\$113,018	\$30,908	\$126,999	\$665	\$2,795	\$0	\$124,204	2.00%
	TRANSFERS								
030-32-580-9-9105	REIMB GENERAL-ADMIN EXP	\$5,981	\$3,987	\$7,693	\$641	\$5,129	\$0	\$2,564	66.66%
030-32-580-9-9108	REIMBURSEMENT-CONTR POLICE SER	\$0	\$0	\$14,657	\$0	\$0	\$0	\$14,657	0.00%
030-32-580-9-9109	REIMBURSEMENT-CONTR CODE ENFR	\$0	\$0	\$2,889	\$0	\$0	\$0	\$2,889	0.00%
	TOTAL	\$5,981	\$3,987	\$25,239	\$641	\$5,129	\$0	\$20,110	20.00%
	DEPARTMENT TOTAL	\$118,999	\$34,896	\$152,238	\$1,306	\$7,924	\$0	\$144,314	5.00%
	TOTAL EXPENDITURES	\$1,952,044	\$151,645	\$2,188,830	\$18,427	\$186,927	\$2,250	\$1,999,653	9.00%
	CONTINGENCIES & RESERVES								
030-30-580-9-9901	CONTINGENCY/RESERVE-DOWNTOWN	\$40,257	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
030-31-580-9-9901	CONTINGENCY/RESERVE - SOUTH	\$91,193	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
030-32-580-9-9901	CONTINGENCY/RESERVE - NORTH	\$7,148	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL	\$138,598	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$2,090,642	\$151,645	\$2,188,830	\$18,427	\$186,927	\$2,250	\$1,999,653	9.00%

BETTER PLACE PLAN REVENUES / ESTIMATED VS. ACTUAL MONTHLY REPORT I 66.66 % Yr Complete For Fiscal Year; 2025I 5

	LOCAL OPTION, USE & FUEL TAXES								
101-00-312-6-0000	DISCRETIONARY SALES SURTAX	\$1,329,788	\$920,042	\$1,315,996	\$212,844	\$985,230		\$330,766	74.86%
	TOTAL	\$1,329,788	\$920,042	\$1,315,996	\$212,844	\$985,230		\$330,766	75.00%
	STATE/FEDERAL GRANTS & PILOTS								
101-00-331-2-5508	USDA RBDG SIDEWALK IMPRVMT	\$150,000	\$150,000	\$100,000	\$0	\$0		\$100,000	0.00%
101-00-331-2-5509	USDA PATROL CARS APPROPRIATION	\$0	\$0	\$250,000	\$0	\$0		\$250,000	0.00%
101-00-331-3-9006	CDBG MIT IRMA IR042	\$543,585	\$0	\$994,048	\$0	\$28,977		\$965,071	2.91%
101-00-331-3-9007	HMGP Kay Larkin FD	\$113,887	\$0	\$287,655	\$0	\$0		\$287,655	0.00%
101-00-331-3-9008	Fed RAISE	\$300,000	\$0	\$1,500,000	\$0	\$0		\$1,500,000	0.00%
101-00-331-4-1000	Fed DDTSS4A	\$480,000	\$0	\$480,000	\$0	\$0		\$480,000	0.00%
101-00-331-7-7004	CDBG CARES COVID SIDEWALKS	\$2,402,347	\$0	\$2,000,000	\$4,742	\$32,929		\$1,967,071	1.64%
101-00-334-2-3000	PRICE MARTIN RETROFIT SHELTER	\$584,685	\$0	\$1,050,000	\$5,758	\$19,226		\$1,030,774	1.83%
101-00-334-6-1000	AFFORDABLE HOUSING APPROPRIATI	\$1,000,000	\$0	\$950,000	\$1,201	\$44,977		\$905,023	4.73%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
101-00-334-7-7009	DOS AACH JENKINS GRANT	\$329,270	\$0	\$484,000	\$1,090	\$138,927		\$345,073	28.70%
101-00-334-7-7010	OHR BRONSON HOUSE	\$0	\$0	\$367,900	\$1,518	\$1,518		\$366,382	0.41%
101-00-334-9-1100	FOOT Downtown Streetscapes Pha	\$329,270	\$0	\$1,200,000	\$0	\$20,108		\$1,179,892	1.67%
101-00-337-7-0002	SHAW BUCK PARK IMPROVEMENTS	\$0	\$0	\$50,000	\$9,051	\$18,517		\$31,483	37.03%
101-00-337-7-0003	PALM BOWL PARK IMPROVEMENTS	\$0	\$0	\$50,000	\$31,123	\$33,123		\$16,878	66.24%
	TOTAL	\$6,233,044	\$150,000	\$9,763,603	\$54,482	\$338,302		\$9,425,301	3.00%
	DISPOSITION OF FIXED ASSETS								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	TRANSFERS IN"								
101-00-381-0-1004	TRANSFER FROM TAX INCREMENT -	\$867,831	\$0	\$825,004	\$0	\$0		\$825,004	0.00%
101-00-381-0-1200	TRANSFER FROM GENERAL	\$307,470	\$0	\$186,202	\$0	\$46,550		\$139,652	24.99%
	TOTAL	\$1,175,301	\$0	\$1,011,206	\$0	\$46,551		\$964,655	5.00%
	DEBT PROCEEDS								
101-00-384-0-1000	LOAN/LEASE PROCEEDS	\$1,251,000	\$1,251,000	\$1,398,941	\$0	\$0		\$1,398,941	0.00%
	TOTAL	\$1,251,000	\$1,251,000	\$1,398,941	\$0	\$0		\$1,398,941	0.00%
	TOTAL OPERATING & OTHER REV	\$9,989,133	\$2,321,042	\$13,489,746	\$267,326	\$1,370,083		\$12,119,663	10.00%
	CASH BALANCE FORWARD								
101-00-301-0-1007	BETTER PLACE BALANCE FORWARD	\$1,142,179	\$0	\$1,456,514	\$0	\$0		\$1,456,514	0.00%
	TOTAL	\$1,142,179	\$0	\$1,456,514	\$0	\$0		\$1,456,514	0.00%
	TOTAL REV, TRF & CASH BALANCES	\$11,131,312	\$2,321,042	\$14,946,260	\$267,326	\$1,370,083		\$13,576,177	9.00%
BETTER PLACE PLAN EXPENDITURES / ESTIMATED VS. ACTUAL MONTHLY REPORT / 66.66 % Yr Complete For Fiscal Year: 2025 / 5									
	BETTER PLACE PLAN								
	OPERATING EXPENSES								
101-18-519-3-3100	PROFESSIONAL SERVICES	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
101-18-519-3-3103	GRANT APPLICATION FEES	\$40,000	\$5,000	\$0	\$0	\$0	\$0	\$0	0.00%
101-18-519-3-5000	FINES & FEES	\$0	\$0	\$0	\$0	\$77	\$0	-\$77	0.00%
	TOTAL	\$60,000	\$5,000	\$0	\$0	\$77	\$0	-\$77	0.00%
	CAPITAL OUTLAY								

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
101-18-519-6-6310	SIDEWALKS	\$39,000	\$0	\$5,768	\$0	\$0	\$0	\$5,768	0.00%
101-18-519-6-6330	PUBLIC WORKS BUILDING	\$1,251,000	\$569,108	\$1,398,941	\$0	\$7,180	\$173,779	\$1,217,982	0.51%
101-18-519-6-6400	STORMWATER	\$151,476	\$0	\$150,000	\$0	\$0	\$0	\$150,000	0.00%
101-18-519-6-6455	RESURFACING & STRIPING	\$785,604	\$0	\$1,823,394	\$366,721	\$790,115	\$133,279	\$900,000	43.33%
101-18-519-6-6457	HANK BRYAN PARK RESTROOM	\$105,000	\$0	\$135,270	\$24,690	\$135,270	\$0	\$0	100.00%
101-18-519-6-6459	PRICE MARTIN IMPROVEMENTS	\$25,000	\$0	\$25,000	\$0	\$0	\$0	\$25,000	0.00%
101-18-519-6-6467	CITY SHARE DOWNTOWN STREETSCEF	\$500,000	\$119,309	\$486,323	\$0	\$7,825	\$178,930	\$299,568	1.60%
101-18-519-6-6472	HMGP Kay Larkin FD CITY MATCH	\$12,570	\$0	\$31,962	\$0	\$0	\$0	\$31,962	0.00%
101-18-519-6-6473	DOS AACH JENKINS CITY MATCH	\$499,626	\$10,327	\$482,000	\$27,000	\$311,400	\$38,185	\$132,415	64.60%
101-18-519-6-6475	City Match Fed DOT SS4A	\$55,916	\$0	\$241,000	\$0	\$0	\$124,696	\$116,304	0.00%
101-18-519-6-6476	City Match CDBG MIT IRMA IR042	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$30,000	0.00%
101-18-519-6-6477	CITY MATCH BRONSON HOUSE	\$0	\$0	\$137,634	\$747	\$747	\$5,226	\$131,661	0.54%
101-18-519-6-6478	FPL REID STREET MEDIAN 1 BRIDG	\$0	\$0	\$570,277	\$0	\$0	\$0	\$570,277	0.00%
	TOTAL	\$3,455,192	\$698,744	\$5,517,569	\$419,159	\$1,252,538	\$654,093	\$3,610,938	23.00%
	DEBT SERVICE								
101-18-517-7-7108	PRINCIPAL-PUMPER FIRE TRUCKS	\$69,724	\$69,724	\$79,833	\$0	\$72,080	\$0	\$7,753	90.28%
101-18-517-7-7208	INTEREST-PUMPER FIRE TRUCKS	\$13,622	\$10,364	\$14,167	\$0	\$8,557	\$0	\$5,610	60.39%
	TOTAL	\$83,346	\$80,088	\$94,000	\$0	\$80,637	\$0	\$13,363	86.00%
	GRANT MATCHES								
101-18-519-8-6210	PRICE MARTIN RETROFIT SHELTER	\$584,685	\$122,683	\$1,026,315	\$5,758	\$19,226	\$104,947	\$902,142	1.87%
101-18-519-8-6327	CDBG MIT IRMA IR042	\$543,585	\$69,417	\$994,048	\$0	\$28,977	\$89,202	\$875,868	2.91%
101-18-519-8-6364	DOS AACH JENKINS GRANT	\$329,270	\$5,975	\$156,338	\$1,090	\$211,377	\$250,086	\$305,125.00	135.20%
101-18-519-8-8909	CDBG CARES COVID SIDEWALKS	\$2,402,347	\$43,201	\$2,000,000	\$4,742	\$32,929	\$255,370	\$1,711,701	1.64%
101-18-519-8-8934	HMGP Kay Larkin FD	\$113,887	\$0	\$287,655	\$0	\$0	\$0	\$287,655	0.00%
101-18-519-8-8935	USDA RBDG SIDEWALK IMPRVMT	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	0.00%
101-18-519-8-8937	DOT SAFE STREETS 4 ALL	\$480,000	\$0	\$480,000	\$0	\$0	\$480,000	\$0	0.00%
101-18-519-8-8938	Fed RAISE GRANT	\$300,000	\$130	\$1,500,000	\$0	\$0	\$103,212	\$1,396,788	0.00%
101-18-519-8-8940	DEO Affordable Housing state	\$1,000,000	\$0	\$950,000	\$1,201	\$44,977	\$730,043	\$174,980	4.73%
101-18-519-8-8941	FOOT Downtown Streetscapes Pha	\$1,500,000	\$0	\$1,056,313	\$0	\$20,108	\$4,020	\$1,032,185	1.90%
101-18-519-8-8942	USDA PATROL CARS APPROPRIATION	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000	0.00%
101-18-519-8-8943	DHR BRONSON HOUSE	\$0	\$0	\$367,900	\$1,518	\$1,518	\$10,609	\$355,773	0.41%
101-18-519-8-8944	SHAW BUCK PARK IMPROVEMENTS	\$0	\$0	\$50,000	\$9,051	\$18,517	\$5,250	\$26,233	37.03%
101-18-519-8-8945	PALM BOWL PARK IMPROVEMENTS	\$0	\$0	\$50,000	\$31,123	\$33,123	\$270	\$16,608	66.24%
	TOTAL	\$7,403,774	\$391,407	\$9,168,569	\$54,482	\$410,752	\$2,033,009	\$6,724,808	4.00%
	TRANSFERS								
101-18-519-9-9100	TRANSFER TO GENERAL FUND	\$129,000	\$3,358	\$166,122	\$0	\$33,540	\$0	\$132,582	20.19%
	TOTAL	\$129,000	\$3,358	\$166,122	\$0	\$33,540	\$0	\$132,582	20.00%
	DEPARTMENT TOTAL	\$11,131,312	\$1,178,596	\$14,946,260	\$473,640	\$1,777,544	\$2,687,102	\$10,481,614	12.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025_ BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
	TOTAL EXPENDITURES	\$11,131,312	\$1,178,596	\$14,946,260	\$473,640	\$1,777,544	\$2,687,102	\$10,481,614	12.00%
	RESERVES								
	DEPARTMENT TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$11,131,312	\$1,178,596	\$14,946,260	\$473,640	\$1,777,544	\$2,687,102	\$10,481,614	12.00%

AMERICAN RESCUE PLAN ACT I ESTIMATED VS. ACTUAL MONTHLY REPORT I 66.66 % Yr Complete For Fiscal Year: 2025 I 5

300-00-331-5-1000	STATE/FEDERAL GRANTS & PILOTS ARPA REVENUE	\$1,972.392	\$353,701	\$1,546,460	\$19,186	\$285,435		\$1,261,025	18.45%
	TOTAL	\$1,972.392	\$353,701	\$1,546,460	\$19,186	\$285,435		\$1,261,025	18.00%
	DISPOSITION OF FIXED ASSETS								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
300-00-381-0-1000	TRANSFERS IN TRANSFER FROM GENERAL FUND	\$0 -4,881.30		\$0	\$0	\$0		\$0	0.00%
	TOTAL	\$0 -4,881.30		\$0	\$0	\$0		\$0	0.00%
	DEBT PROCEEDS								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL OPERATING & OTHER REV	\$1,972,392	\$348,819	\$1,546,460	\$19,186	\$285,435		\$1,261,025	18.00%
	CASH BALANCE FORWARD								
	TOTAL	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
	TOTAL REV, TRF & CASH BALANCES	\$1,972,392	\$348,819	\$1,546,460	\$19,186	\$285,435		\$1,261,025	18.00%

CITY OF PALATKA BUDGET VS ACTUAL REVENUES AND EXPENSES FOR THE EIGHT MONTHS ENDED MAY31, 2025

ACCOUNT_NUMBR	ACCOUNT_DESCRIPTION	2024 BUDGET	2024 REV_YTD	2025 BUDGET	CURRENT_ MONTH	CURRENT_ YTD	ENCUMBERD	UNREALIZED	PERCENT REALIZED
AMERICAN RESCUE PLAN ACT EXPENDITURES									
	CAPITAL OUTLAY								
300-61-559-8-1200	OTHER PUBLIC HEALTH SERVICES	\$50,000	\$0	\$10,000	\$0	\$0	\$10,000	\$0	0.00%
300-62-559-8-2200	HOUSEHOLD ASSISTANCE UTILITY A	\$194,822	\$173,024	\$0	\$0	\$0	\$0	\$0	0.00%
300-62-559-8-2300	UTILITY AID ADMIN EXP - AZCARA	\$21,800	\$15,740	\$0	\$0	\$0	\$0	\$0	0.00%
300-62-559-8-2301	UTILITY AID AZCARATE SUPPLIES	\$1,428	\$800	\$0	\$0	\$0	\$0	\$0	0.00%
300-62-559-8-2900	SMALL BUSINESS ECONOMIC IMPACT	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300-63-559-8-3110	HOUSING SUPPORT SERVICES FOR U	\$50,000	\$0	\$80,000	\$0	\$55,000	\$25,000	\$0	68.75%
300-63-559-8-3120	HOUSING SUPPORT OTHER HOUSING	\$490,243	\$128	\$490,115	\$0	\$0	\$490,115	\$0	0.00%
300-63-559-8-3130	Housing Support - Homelessness	\$0	\$0	\$99,770	\$0	\$0	\$0	\$99,770	0.00%
300-63-559-8-3300	EDUCATION ASSIST ACADEMIC SRVC	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300-63-559-8-3400	EDUCATION ASSIST SOCIAL EMOT M	\$100,000	\$0	\$70,000	\$0	\$0	\$70,000	\$0	0.00%
300-63-559-8-3500	EDUCATION ASSISTANCE OTHER	\$24,000	\$0	\$24,000	\$0	\$0	\$24,000	\$0	0.00%
300-65-559-8-5100	DW TREATMENT GAC Filters	\$278,181	\$19,348	\$256,967	\$0	\$76,530	\$180,437	\$0	29.78%
300-65-559-8-5110	DW TRANSMISS/DISTRIBUT Palm to	\$14,562	\$0	-\$1	\$0	\$0	\$0	-\$1	0.00%
300-65-559-8-5130	GIS CDBG N32 Palatka Heights	\$21,585	\$12,591	\$3,597	\$0	\$3,597	\$0	\$0	100.00%
300-65-559-8-5140	LEAD AND COPPER RULE	\$0	\$0	\$100,230	\$0	\$100,230	\$0	\$0	100.00%
300-66-559-8-6100	PROVISION OF GOVT SERVICES	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	\$0	0.00%
300-66-559-8-6101	RADIOS 800 MHZ- ARPA	\$109,770	\$68,013	\$5,310	\$5,311	\$5,311	\$0	\$0	100.00%
300-66-559-8-6102	VACANT PROPERTY PURCHASES/ABAT	\$225,000	\$0	\$216,009	\$11,300	\$22,880	\$187,029	\$6,100	10.59%
300-66-559-8-6103	ROAD MAINTENANCE	\$250,000	\$64,058	\$165,463	\$2,575	\$21,888	\$143,576	\$0	13.22%
	TOTAL	\$1,972,391	\$353,700	\$1,546,461	\$19,186	\$285,435	\$1,155,157	\$105,869	18.00%
GRANT MATCHES									
	DEPARTMENT TOTAL	\$1,972,391	\$353,700	\$1,546,461	\$19,186	\$285,435	\$1,155,157	\$105,869	18.00%
	TOTAL EXPENDITURES	\$1,972,391	\$353,700	\$1,546,461	\$19,186	\$285,435	\$1,155,157	\$105,869	18.00%
	RESERVES								
300-83-581-9-9900	RESERVE/CONTINGENCY	\$0	\$0	\$0	\$0	\$25	\$0	-\$25	0.00%
	DEPARTMENT TOTAL	\$0	\$0	\$0	\$0	\$25	\$0	-\$25	0.00%
	TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES & RESERVES	\$1,972,391	\$353,700	\$1,546,461	\$19,186	\$285,460	\$1,155,157	\$105,844	18.00%

CITY OF PALATKA, FLORIDA

Annual Financial Report
For the Year Ended September 30, 2024

DRAFT # 4 — Rev — 06-25-2025

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List of Elected and Appointed Officials

Robbi Correa, Mayor

Tammie McCaskill, Commissioner

Justin Campbell, Commissioner

Will Jones, Commissioner

Rufus Borom, Commissioner

Jonathan Griffith
Interim City Manager

Sunn Krantz
City Clerk

Marcia Carty, CPA
Finance Director

Peter Willott
Public Information Officer/Project Manager

DRAFT # 4 / REV 06-25-2025

INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information and the aggregate discretely presented component unit of the City of Palatka, Florida (the "City") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information and the aggregate discretely presented component unit of the City of Palatka, Florida, as of September 30, 2024, and the respective changes in financial position, and where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

West Palm Beach
Phone (561) 655-2664

Miami
Phone (305) 331-8768

Hollywood
Phone (954) 966-4435

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with *GAAS* and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, pension schedules, and OPEB schedule on pages 5–17 and 18–28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information

and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June XX, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

**HCT Certified Public Accountants &
Consultants, LLC**

Hollywood, Florida
June XX, 2025

DRAFT # 4 — Rev — 06-25-2025

City of Palatka, Florida
Management's Discussion and Analysis
September 30, 2024

As management of the City of Palatka, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2024.

Financial Highlights

- The net position of the City at the close of the fiscal year was \$91,709,200. The total unrestricted net position of the City ended the fiscal year at a positive \$14,724,307.
- The City's total net position increased by \$8,995,775. Governmental net position increased by \$1,968,249 or 6.00% and the Enterprise funds net position increased by \$7,027,532 or 11.93%.
- The total net position of each Enterprise fund was: Water \$34,188,916, Sanitation \$4,116,461, Golf Course \$1,126,933, and Airport \$19,466,128.
- As of September 30, 2024, the City's governmental funds reported combined ending fund balances of \$10,669,109, an increase of \$1,218,142 or 11.44%.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$6,060,677 or 39.75% of total General Fund expenditures. Downtown Redevelopment Agency fund balance was \$2,499,308. Better Place Plan fund balance was \$1,204,190. Special Revenues fund balance was a deficit of (\$4,881).
- Net positions of the General, Police Officers', and Firefighters' Pension Trust Funds changed are \$22,693,463, \$13,853,538, and \$11,100,014 respectively.

Overview of Financial Statements

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

Government-wide Financial Statements

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

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

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

City of Palatka, Florida
Management's Discussion and Analysis (Continued)
September 30, 2024

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

City of Palatka, Florida
Management's Discussion and Analysis (Continued)
September 30, 2024

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

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

The basic governmental fund financial statements can be found on pages 20–23 of this report.

Proprietary Funds

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

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

The proprietary fund financial statements can be found on pages 24–26 of this report.

Fiduciary Funds

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

The basic fiduciary fund financial statements can be found on pages 27–28 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29–66 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning budgetary comparisons and the City's net liabilities, contributions and investment returns relating to its pension plans and the City's total liability for other postemployment benefits (OPEB) to its employees. Required supplementary information can be found on pages 73-84 of this report.

Supplementary information can be found beginning on page 85 of this report.

Government-wide Financial Analysis

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$91,709,200 at the close of the most recent fiscal year. There were deferred outflows of resources of \$4,656,183 and deferred inflows of resources of \$441,121.

The majority of the City's net position rests in its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire these assets that is still outstanding. These capital assets are used to provide services to citizens and are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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City of Palatka, Florida
Management's Discussion and Analysis (Continued)
September 30, 2024

**City of Palatka
Summary of Net Position
September 30, 2024 and 2023**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and other assets	\$ 12,983,723	\$ 12,390,487	\$ 14,192,516	\$ 10,137,995	27,176,239	22,528,482
Capital assets	27,760,611	27,256,708	68,204,935	61,597,147	95,965,546	88,853,855
Total assets	40,744,334	39,647,195	82,397,451	71,735,142	123,141,785	111,382,337
Deferred outflows of resources:						
Pension related items	2,048,215	1,513,587	655,101	825,545	2,703,316	2,339,132
OPEB related items	34,196	34,196	18,592	18,651	52,788	52,847
Debt Retirement	1,900,079	-	-	-	1,900,079	-
Total deferred outflows of resources	3,982,490	1,547,783	673,693	844,196	4,656,183	2,391,979
Total assets and deferred outflows of resources	\$ 44,726,824	\$ 41,194,978	\$ 83,071,144	\$ 72,579,338	\$ 127,797,968	\$ 113,774,316
Liabilities:						
Current and other liabilities	2,314,615	694,461	1,694,433	876,500	4,009,048	1,570,965
Long-term liabilities outstanding	9,296,229	7,302,270	22,342,370	16,813,338	31,638,599	24,115,648
Total liabilities	11,610,844	7,996,731	24,036,803	17,689,838	35,647,647	25,686,613
Deferred inflows of resources:						
Pension related items	194,543	-	62,222	-	256,765	-
OPEB related items	110,675	110,675	60,175	60,364	170,850	171,039
Other items	-	2,245,059	13,500	2,258,186	13,506	5,203,245
Total deferred inflows of resources	305,218	2,355,734	135,900	3,018,550	441,121	5,374,284
Net position:						
Invested in capital assets	25,054,992	26,147,986	47,862,535	47,836,865	72,917,357	73,984,851
Restricted items	4,059,441	3,286,133	11,007,978	8,095	4,067,536	3,294,228
Unrestricted	3,696,329	1,408,394	11,007,978	4,025,946	14,724,307	5,434,340
Total net position	32,810,762	30,842,513	58,898,438	51,870,906	91,709,200	82,713,419
Total liabilities and deferred inflows of resources and net position	44,726,824	41,194,978	83,071,144	72,579,338	127,797,968	113,774,316

An additional portion of the City's net position of \$4,067,536 or 4.43% represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a positive amount of \$14,724,307.

Change in Net Position

The City's total net position increased \$8,995,781 over the previous year as a result of an increase of \$1,968,249 from governmental activities and an increase of \$7,027,532 from business-type activities.

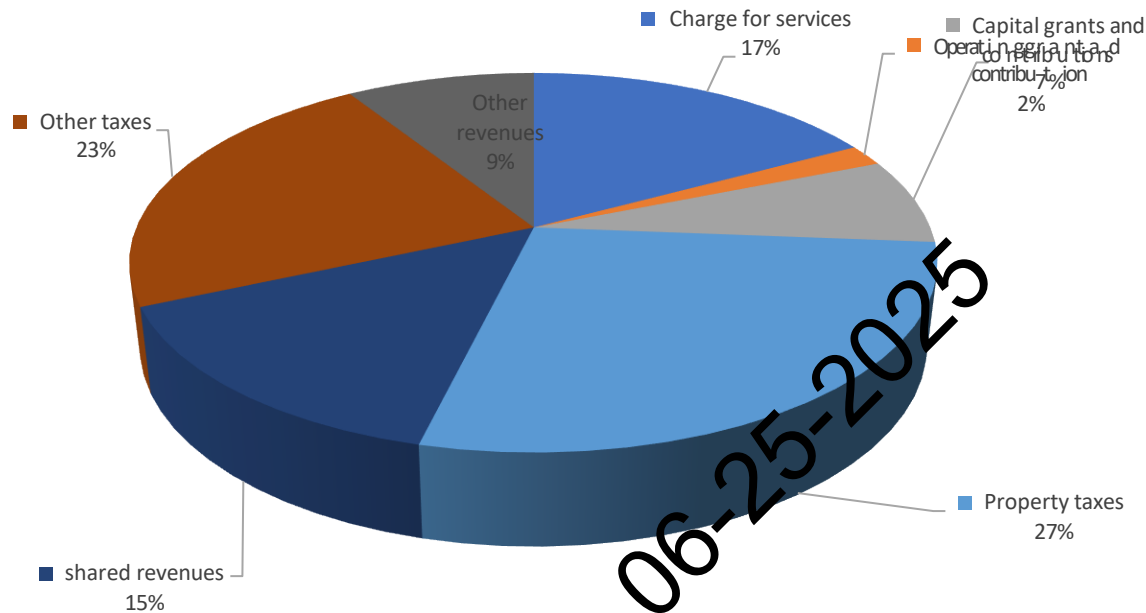
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City of Palatka, Florida
Management's Discussion and Analysis (Continued)
September 30, 2024

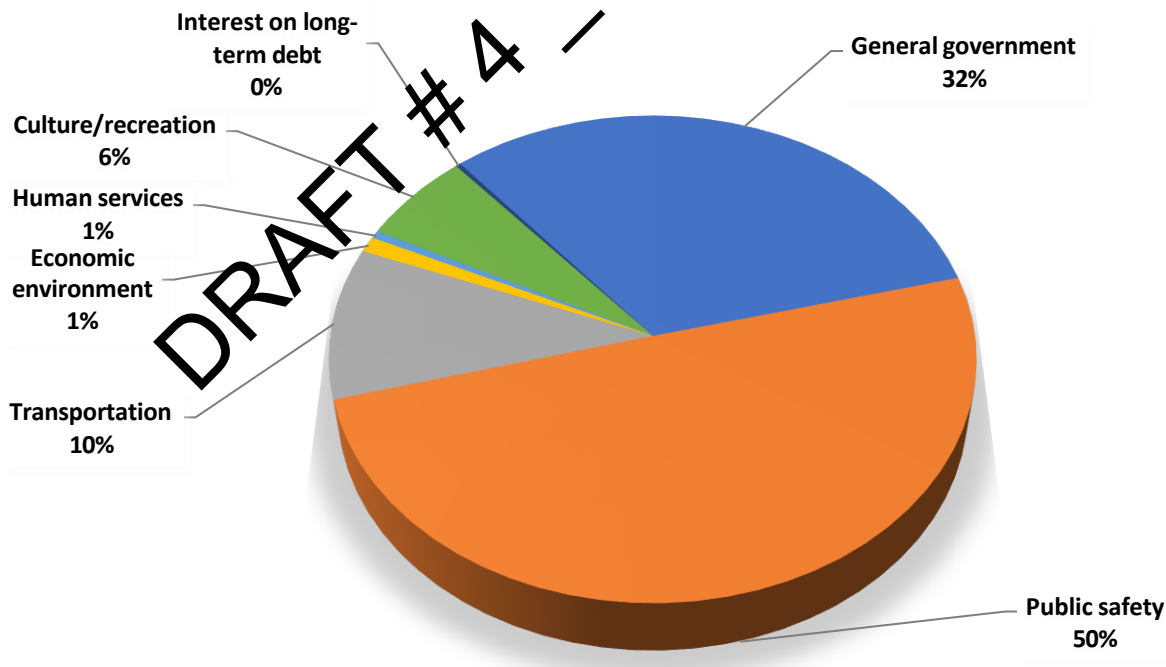
City of Palatka
Changes in Net Position
For the Years Ended September 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charge for services	\$ 2,914,330	\$ 2,101,883	\$ 13,375,495	\$ 12,458,390	\$ 16,289,825	\$ 14,560,273
Operating grant and contribution	309,758	452,845	-	-	309,758	452,845
Capital grants and contributions	1,248,831	5,688,804	6,833,757	5,739,371	8,082,588	11,428,175
General revenues:						
Property taxes	4,697,289	3,917,898	-	-	4,697,289	3,917,898
Sales taxes and other unrestricted shared revenues	2,488,654	2,662,531	-	-	2,488,654	2,662,531
Other taxes	3,847,952	3,544,089	-	-	3,847,952	3,544,089
Other revenues	1,535,329	583,034	504,870	14,919	2,040,199	597,993
Total revenues	17,042,143	18,951,084	20,714,122	18,212,710	37,756,265	37,163,804
Program expenses:						
General government	5,448,899	7,408,215	-	-	5,448,899	7,408,215
Public safety	8,439,505	6,259,573	-	-	8,439,505	6,259,573
Physical environment	-	-	-	-	-	-
Transportation	1,706,442	1,184,726	-	-	1,706,442	1,184,726
Economic environment	175,517	78,619	-	-	175,517	78,619
Human services	88,888	80,922	-	-	88,888	80,922
Culture/recreation	1,040,210	965,895	-	-	1,040,210	965,895
Interest on long-term debt	45,521	35,049	-	-	45,521	35,049
Water	-	-	6,419,554	7,079,640	6,419,554	7,079,640
Sanitation	-	-	2,704,834	2,466,360	2,704,834	2,466,360
Golf course	-	-	244,558	443,201	244,558	443,201
Airport	-	-	1,983,167	2,156,530	1,983,167	2,156,530
Total expenses	16,944,982	16,012,899	11,352,113	12,145,731	28,297,095	28,158,730
Increase (decrease) in net assets before transfer in (out)	97,161	2,938,085	9,362,009	6,066,989	9,459,170	9,005,074
Miscellaneous	-	-	214,557	-	-	-
Transfer in/(out)	1,871,888	690,428	(1,871,088)	(690,428)	-	-
Increase (decrease) in net position	1,968,249	3,628,513	7,705,478	5,376,561	9,459,170	9,005,074
Net position at beginning of year	30,842,513	27,032,496	51,870,906	46,150,342	82,713,419	73,182,838
Prior Period Adjustment	-	181,504	(677,952)	344,003	(677,952)	525,507
Net position at beginning of year, restated	30,842,513	27,214,000	51,192,954	46,494,345	82,035,467	73,708,345
Net position at end of year	\$ 32,810,762	\$ 30,842,513	\$ 58,898,432	\$ 51,870,906	\$ 91,494,637	\$ 82,713,419

Revenues by Source - Governmental Activities
For the Year Ended September 30, 2024



Expenses by Function - Governmental Activities
For the Year Ended September 30, 2024



Business-type Activities

Business-type activities increased the City’s net position by \$7,027,532. Key elements of this increase were as follows:

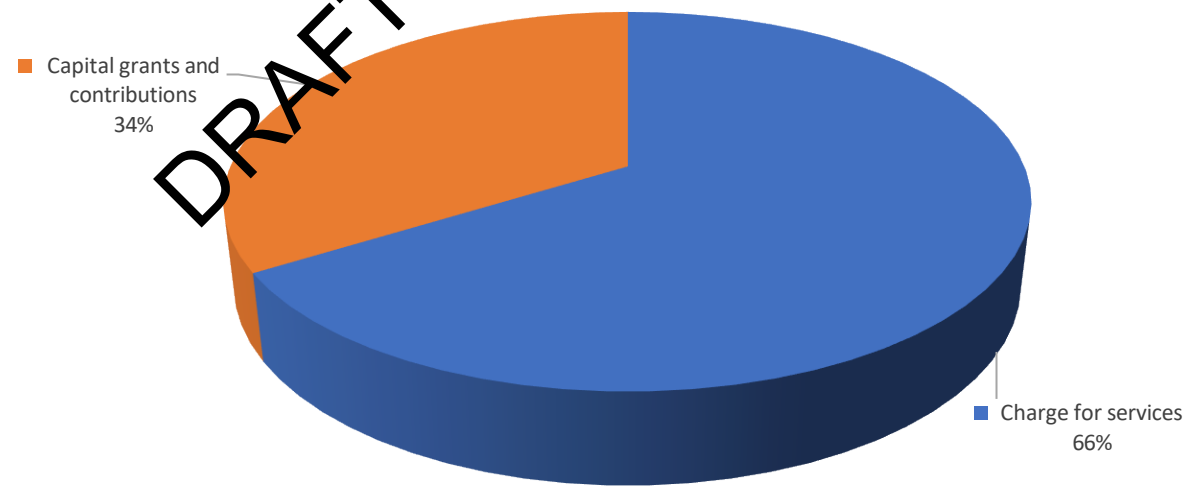
The Water fund had an operating income of \$2,631,953 in addition to net nonoperating expenses of (\$213,459) resulting in gain of \$2,418,494 before capital contributions and transfers. After capital contributions and transfers, the net position increased by \$6,084,066. The net position at the end of the fiscal year in the Water fund totaled \$34,188,916.

The Sanitation fund net position increased by \$1,094,373 due to operating income of \$864,351, the fund increased from the prior year. The net position at the end of the fiscal year in the Sanitation fund was \$4,116,461.

The Golf Course fund net position decreased by (\$68,750) due to transfers from the General Fund. The net position at the end of the fiscal year in the Golf Course fund was \$1,126,933.

The Airport fund received capital contributions of \$1,355,674 for various capital projects throughout the fiscal year. These funds were used for projects that included pavement, marking, and lighting rehabilitation of taxiways, taxi lanes, and runways. The operating loss for the Airport was \$1,113,558 which includes depreciation totaled \$967,576. That was partially offset by an increase of total nonoperating revenue, bringing the change in net position of the fund to \$595,789. The net position at the end of the fiscal year in the Airport fund totaled \$19,466,128.

**Revenues by Source - Business-type Activities
For the Year Ended September 30, 2024**



Financial Analysis of the City's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$32,810,762, an increase of \$1,968,249 for the current year. This total includes net invested in capital asset, net of related debt of \$25,054,992, restricted net assets of \$4,059,441, and unrestricted of \$3,696,329 which is available for spending at the government's discretion.

General Fund

The General Fund is the chief operating fund of the City. At the end of the current fiscal year General fund balance was \$6,970,492, an increase of \$287,838, from the prior year.

Local tax revenues are the primary sources of the City's tax revenue and are a combination of property tax, franchise, utility, sales tax and local option gas taxes. Total taxes increased by \$909,377 from the prior year.

Ad valorem taxes, which were accounted for in the general and special revenue funds was 6.4000 mills, and generated \$3,877,867 which was an increase of \$659,011 from the prior year. The City is in its ninth year of implementing a special assessment for fire protection services that generated \$1,906,364 in revenues.

Total revenues for the General Fund increased by \$2,021,960 from the prior year. The General Fund had an increase of \$3,255,921 in expenditures. Unassigned fund balance in the General Fund increased was \$200,148 at year end or a change of 3.42% from the prior year.

Special Revenue Funds

The Downtown Redevelopment fund balance was \$2,499,308, an increase of \$756,435 from the prior year. This increase was the result of a taxes revenues of \$813,422.

The Better Place Plan fund ended the fiscal year with a balance of \$2,455,190, an increase of \$1,1283,485, from the prior year. This increase was due to an increase in grant revenues.

The Grants fund ended the fiscal year with a balance of (\$4,881).

Proprietary Funds

Proprietary funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis is financed through user charges. The City operates four proprietary enterprise funds: the Water, Golf Course Fund, Sanitation Fund, and Airport Fund. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of September 30, 2024, total proprietary fund net position amounted to \$58,898,438.

Water Fund

The Water Fund accounts for operations of the City's water and sewer systems. Operating revenue increased by \$898,019 or 11.37% from the prior year. Operating expenses, however, decreased by a total of \$689,961 or 10.02%. Unrestricted net position at the end of the fiscal year for the water fund amounted to \$8,169,160.

Sanitation Fund

There was a increase in operating revenue of \$324,150 or 10.04% from the prior year. Expenses increased by \$228,010. Unrestricted net position for the sanitation fund equaled \$3,262,961.

Golf Course Fund

The City entered into a franchise agreement in February 2017 for operation of golf course. Operating revenues booked decreased by \$1,549 from the prior year. Operating expenses decreased by \$193,415 or 44.16%, exceeding operating revenues by (\$68,750). Unrestricted net position for the golf course fund equaled negative (\$37,658).

Airport Fund

Operating revenue decreased by \$303,515 and operating expenses decreased \$170,284 over the prior year. This resulted in a continued negative unrestricted net position balance of (\$259,451) at fiscal year end.

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

General Fund Budgetary Highlights

A comparison of actual revenues versus the final budget reflects that actual revenues, excluding transfers, were \$1,388,938 more than budgeted, primarily composed of unbudgeted refunds from prior year health insurance claims paid and sale of surplus equipment. There were significant variances in actual versus final budget revenue and expenditures. The City had several unanticipated general fund revenues and general fund expenditures for the fiscal year.

City of Palatka, Florida
Management's Discussion and Analysis (Continued)
September 30, 2024

Capital Asset and Debt Administration

City of Palatka Capital Assets (Net of Depreciation)

September 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land and Improvements	\$ 5,761,789	\$ 4,393,155	\$ 8,101,871	\$ 7,015,211	\$ 13,863,660	\$ 11,408,366
Buildings and Improvements	2,257,126	2,319,803	12,820,747	12,394,710	15,077,873	14,714,513
Infrastructure	14,570,286	13,186,401	-	-	14,570,286	13,186,401
Furniture and Equipment	2,315,021	1,677,391	3,838,400	2,184,249	6,153,421	3,861,640
Intangibles	-	-	-	-	-	-
Water/Sewer Distribution System	-	-	17,582,132	15,568,295	17,582,132	15,568,295
Plant Assets and Equipment	-	-	17,571,925	18,380,746	17,571,925	18,380,746
Construction in Progress	2,856,389	5,679,958	8,289,860	6,053,937	11,146,249	11,733,895
Total	<u>\$ 27,760,611</u>	<u>\$ 27,256,708</u>	<u>\$ 68,204,935</u>	<u>\$ 65,507,147</u>	<u>\$ 95,965,546</u>	<u>\$ 88,853,856</u>

Capital Assets

The capital assets of the governmental funds are those assets used in the performance of general governmental functions and exclude the assets of the Enterprise Funds. As of September 30, 2024, the governmental capital assets of the City amounted to \$27,760,611, net of depreciation. This was an increase of \$503,903 over the prior year. Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets, which are recorded at estimated acquisition value at the date of contribution.

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2024, (net of accumulated depreciation) amounts to \$95,965,546. This investment in capital assets includes land, buildings, infrastructure, improvements, furniture, equipment, water and sewer distribution system and construction in progress. The total increase in the City's net investment in capital assets was \$7,111,690.

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

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

City of Palatka, Florida
Management's Discussion and Analysis (Continued)
September 30, 2024

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

Long-term Debt

At the end of the current fiscal year, the City had total debt outstanding of \$22,910,279.

**City of Palatka Long-term Debt Obligations
For the Years Ended September 30, 2024 and 2023**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenue Bonds	\$ -	\$ -	\$ 4,968,756	\$ 5,197,955	\$ 4,968,756	\$ 5,197,955
Notes Payable	2,096,863	202,898	15,031,642	7,852,422	17,128,505	8,055,320
Capital Lease Obligations	608,756	905,824	204,262	316,047	813,018	1,221,871
Water/Sewer Agreements	-	-	-	10,582	-	106,563
Total	<u>\$ 2,705,619</u>	<u>\$ 1,108,722</u>	<u>\$ 20,204,660</u>	<u>\$ 13,477,887</u>	<u>\$ 22,910,279</u>	<u>\$ 14,581,709</u>

The City's total long-term debt increased \$8,328,570, from the prior year. The increase is attributed to the following:

- Governmental activities:
 - Payments of notes of \$113,033.
 - No new capital leases.
 - Business-type activities:
 - Total payments made of bonds, notes, and leases of \$946,268.
 - New State revolving fund loan of \$1,412,157.
- Other long-term liability activity included:
- Governmental activities:
 - Governmental obligations for compensated absences increased by 34.55% or \$153,027.
 - Total OPEB obligations increased by \$13,407 or 3.31% to arrive at a total obligation of \$418,541.
 - Net pension liability decreased by \$361,888, or (6.53%) to arrive at a total obligation of \$5,179,119.
 - Business-type activities:
 - Compensated absences increased by 3.78% or \$10,473.
 - Total OPEB obligations increased by \$21,582 or 10.44% to arrive at a total obligation of \$228,282.
 - Net pension liability increased by \$1,052,580 or 59.39% to arrive at a total obligation of \$2,824,814.

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

Economic Factors and Next Year's Budgets and Rates

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

For the FY 2023-2024 budget, City staff proposed a balanced General Fund budget with the use of reserves to balance the budget. The City Commission kept the City's millage rate the same as FY 2022-2023, 6.4000 mills. The inclusion of the annual special assessment for fire protection services allows for the millage rate to avoid an increase.

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

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

Request for Information

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

City of Palatka, Florida
Statement of Net Position
September 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Palatka Gas Authority
Assets:				
Cash and cash equivalents	\$ 9,911,898	\$ 9,451,900	\$ 19,363,798	\$ 2,724,799
Investments	-	-	-	765,820
Accounts receivable, net	45,742	1,064,223	1,109,965	1,135,169
Internal balances	405,085	(405,085)	-	-
Due from other governments	860,769	1,109,315	1,970,084	-
Inventory	-	176,275	176,275	134,655
Prepaid expenses	229,178	-	229,178	-
Restricted cash and cash equivalents	1,531,051	2,795,888	4,326,939	-
Restricted investments	-	-	-	1,092,032
Capital assets:				
Nondepreciable	8,618,178	16,391,731	25,009,909	211,543
Depreciable, net	19,142,433	51,813,204	70,955,637	5,241,533
Total assets	40,744,334	82,397,451	123,141,785	11,305,551
Deferred outflows of resources:				
Pension related items	2,048,215	656,101	2,703,316	334,381
OPEB related items	34,196	18,592	52,788	9,109
Debt Retirement	1,900,078	-	1,900,078	-
Total deferred outflows of resources	3,982,489	674,693	4,656,182	343,490
Liabilities:				
Accounts payable and accrued liabilities	2,284,122	1,671,369	3,955,478	2,085,767
Deposits	30,500	23,064	53,570	1,478,372
Non-current liabilities:				
Due within in one year	441,267	826,115	1,267,382	-
Due in more than one year	8,854,961	21,516,255	30,371,216	970,739
Total liabilities	11,610,844	24,036,803	35,647,647	4,534,878
Deferred inflows of resources:				
Pension related items	194,543	62,222	256,765	31,760
OPEB related items	110,675	60,175	170,850	24,064
Unearned revenues	-	13,506	13,506	-
Total deferred inflows of resources	305,218	135,903	441,121	55,824
Net position				
Net Invested in capital assets, net of related debt	25,054,992	47,862,365	72,917,357	5,453,076
Restricted for:				
Law enforcement	99,579	-	99,579	-
Fire safety education	40,256	-	40,256	-
Fire protection	28,914	-	28,914	-
Cemetery improvements	187,194	-	187,194	-
Capital project	1,204,190	-	1,204,190	-
Downtown redevelopment	2,499,308	8,095	2,507,403	-
Unrestricted	3,696,329	11,027,978	14,724,307	1,605,263
Total net position	\$ 32,810,762	\$ 58,898,438	\$ 91,709,200	\$ 7,058,339

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statements of Activities
Year Ended September 30, 2024

Functions/Programs	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total	Component Unit
					Governmental Activities	Business-Type Activities		Palatka gas authority
Primary government								
Governmental activities:								
General government	\$ 5,448,899	\$ 188,176	\$ 179,130	\$ 419,689	\$ (4,661,904)	\$ -	\$ (4,661,904)	\$ -
Public safety	8,439,505	2,225,525	130,628	-	(6,083,352)	-	(6,083,352)	-
Physical environment	-	-	-	163,039	163,039	-	163,039	-
Transportation	1,706,442	341,768	-	-	(1,364,674)	-	(1,364,674)	-
Economic environment	175,517	-	-	573,348	397,831	-	397,831	-
Human services	88,888	-	-	-	(88,888)	-	(88,888)	-
Culture and recreation	1,040,210	158,861	-	92,755	(788,594)	-	(788,594)	-
Interest on long-term debt	45,521	-	-	-	(45,521)	-	(45,521)	-
Total governmental activities	16,944,982	2,914,330	309,758	1,248,831	(12,472,063)	-	(12,472,063)	-
Business-type activities:								
Water	6,419,554	8,830,556	-	5,449,315	-	7,860,217	7,860,217	-
Sanitation	2,704,834	3,553,156	-	868	-	855,190	855,190	-
Golf Course	244,558	122,323	-	-	-	(122,235)	(122,235)	-
Airport	1,983,167	869,460	-	1,377,674	-	263,967	263,967	-
Total business-type activities	11,352,113	13,375,495	-	6,833,757	-	8,857,139	8,857,139	-
Total primary government	28,297,095	16,289,825	309,758	8,082,588	(12,472,063)	8,857,139	(3,614,924)	-
Component unit								
Palatka Gas Authority	\$ 3,362,541	\$ 2,621,728	\$ -	\$ 27,650	-	-	-	(713,163)
General revenues and transfers								
General revenues:								
Property taxes					4,697,289	-	4,697,289	-
Sales tax and intergovernmental unrestricted shared revenues					2,488,654	-	2,488,654	-
Franchise taxes					1,142,870	-	1,142,870	-
Utility taxes					2,325,607	-	2,325,607	-
Communications service tax					379,475	-	379,475	-
Investment earnings					644,486	5,335	649,821	46,427
Contribution from component unit					46,287	-	46,287	-
Proceeds from debt issuance					185,723	499,535	685,258	-
Miscellaneous					658,833	214,557	873,390	350,670
Transfers					1,871,088	(1,871,088)	-	-
Total general revenues and transfers					14,440,312	(1,151,661)	13,288,651	397,097
Change in net position					1,968,249	7,705,478	9,673,727	(316,066)
Net position - beginning of year					30,842,513	51,192,960	82,035,473	7,374,405
Prior period adjustment					-	-	-	-
Net position - beginning of year, restated					30,842,513	51,192,960	82,035,473	7,374,405
Net position - end of year					\$ 32,810,762	\$ 58,898,438	\$ 91,709,200	\$ 7,058,339

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Balance Sheet
Governmental Funds
September 30, 2024

	General Fund	Downtown Redevelopment Agency Fund	Better Place Plan Fund	Special Revenues Fund	Total Governmental Funds
Assets:					
Cash and cash equivalents	\$ 6,682,276	\$ 2,513,090	\$ 716,532	\$ -	\$ 9,911,898
Restricted cash and cash equivalents	-	-	-	1,531,051	1,531,051
Accounts receivable, net	45,742	-	-	-	45,742
Due from other funds	263,925	-	-	-	263,925
Due from other government	68,721	-	792,048	-	860,769
Prepaid expenses	229,178	-	-	-	229,178
Long-term advances to other funds	141,160	-	-	-	141,160
Total assets	<u>\$ 7,431,002</u>	<u>\$ 2,513,090</u>	<u>\$ 1,508,580</u>	<u>\$ 1,531,051</u>	<u>\$ 12,983,723</u>
Liabilities and fund balances:					
Liabilities:					
Accounts payable	\$ 426,330	\$ 13,782	\$ 76,759	\$ 5,200	\$ 522,071
Unearned revenue	3,675	-	227,631	1,530,732	1,762,038
Deposits	30,506	-	-	-	30,506
Total liabilities	<u>460,511</u>	<u>13,782</u>	<u>304,390</u>	<u>1,535,932</u>	<u>2,314,615</u>
Deferred inflows of resources					
Unavailable revenue	-	-	-	-	-
Fund balances:					
Non-spendable	141,160	-	-	-	141,160
Restricted	630,087	2,499,308	1,204,190	-	4,333,585
Committed	138,568	-	-	-	138,568
Unassigned	6,060,677	-	-	(4,881)	6,055,796
Total fund balances	<u>6,970,492</u>	<u>2,499,308</u>	<u>1,204,190</u>	<u>(4,881)</u>	<u>10,669,109</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,431,003</u>	<u>\$ 2,513,090</u>	<u>\$ 1,508,580</u>	<u>\$ 1,531,051</u>	<u>\$ 12,983,724</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds
September 30, 2024

Fund balance – total governmental funds	\$ 10,669,109
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the governmental funds.	
Capital assets, net	27,760,611
Long-term liabilities are not reported in the governmental funds	
Bonds and notes payable	(2,096,863)
Deferred Outflow for Debt Retirement	1,900,077
Capital leases	(608,756)
Compensated absences	(631,061)
Total OPEB liability	(418,541)
Net pension liability	(5,541,007)
Deferred outflows and inflows associated with pensions and OPEB are not reported in the governmental funds.	
Deferred outflows-pension	2,048,215
Deferred inflows-pension	(194,543)
Deferred outflows-OPEB	34,196
Deferred inflows-OPEB	(110,675)
Change in net position of governmental activities	<u>\$ 32,810,762</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2024

	General Fund	Downtown Redevelopment Agency Fund	Better Place Plan Fund	Special Revenues Fund	Total Governmental Funds
Revenues					
Taxes	\$ 6,294,743	\$ 819,422	\$ 1,346,793	\$ -	\$ 8,460,958
Permits, fees, and special assessments	3,438,007	-	-	-	3,438,007
Intergovernmental	1,377,989	-	807,171	441,659	2,626,819
Charges for services	438,433	-	-	-	438,433
Fines and forfeitures	137,980	-	-	-	137,980
Miscellaneous	1,557,516	2,200	-	-	1,559,716
Total revenues	<u>13,244,668</u>	<u>821,622</u>	<u>2,153,964</u>	<u>441,659</u>	<u>16,661,913</u>
Expenditures:					
Current:					
General government	3,625,445	-	588,017	341,421	4,554,883
Public safety	7,832,908	-	-	-	7,832,908
Physical environment	-	-	-	-	-
Transportation	1,156,931	-	-	-	1,156,931
Economic environment	-	175,517	-	-	175,517
Human services	81,289	-	-	-	81,289
Culture and recreation	724,506	-	-	-	724,506
Capital Outlay	1,470,573	41,578	1,446,758	100,238	3,059,147
Debt service:					
Principal retirement	323,337	-	69,724	-	393,061
Interest and fiscal charges	31,899	-	13,622	-	45,521
Total expenditures	<u>15,246,888</u>	<u>217,095</u>	<u>2,118,121</u>	<u>441,659</u>	<u>18,023,763</u>
Excess of revenues over (under) expenditures	<u>(2,002,220)</u>	<u>604,527</u>	<u>35,843</u>	<u>-</u>	<u>(1,361,850)</u>
Other financing sources (uses)					
Transfers in	2,299,063	-	-	-	2,299,063
Transfers out	(377,142)	(42,594)	(3,358)	(4,881)	(427,975)
Issuance of debt	-	-	-	-	-
Capital lease issuance	-	-	-	-	-
Sale of surplus property	368,137	194,502	-	-	562,639
Capital contributions	-	-	-	-	-
Total other financing sources (uses)	<u>2,290,058</u>	<u>151,908</u>	<u>(3,358)</u>	<u>(4,881)</u>	<u>2,433,727</u>
Net change in fund balance	287,838	756,435	32,485	(4,881)	1,071,877
Fund balances - beginning of year	<u>6,682,654</u>	<u>1,742,873</u>	<u>1,171,705</u>	<u>-</u>	<u>9,597,232</u>
Fund balances - end of year	<u>\$ 6,970,492</u>	<u>\$ 2,499,308</u>	<u>\$ 1,204,190</u>	<u>\$ (4,881)</u>	<u>\$ 10,669,109</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Reconciliation Statement of Revenues, Expenditures, and Changes in Fund Balances to the
Statement of Activities
Governmental Funds
Year Ended September 30, 2024

Net change in fund balance – total governmental funds		\$ 1,071,877
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental fund report capital outlay as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives.		
Acquisitions of capital assets	2,468,761	
Loss on disposal of capital assets	989,504	
Current year depreciation expense	(1,964,858)	1,493,407
The issuance of long-term debt provides current financial resources in governmental funds but does not effect net position of governmental activities.		
Capital lease		-
Repayment of debt principal is an expenditure in the governmental funds, but the repayment does does not effect net position of governmental activities.		
Principal retirement		393,061
Deferred Outflow of Debt Retirement		185,723
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated absences		(35,173)
The timing of revenue sometimes differs between governmental funds and governmental activities.		
Change in unavailable revenues		(438,673)
Net changes in net pension liability and total OPEB liability and related deferred outflows and inflows are reported in the statement of activities but not in the governmental funds.		
Net pension liability	(361,888)	
Deferred outflows-pension	(534,628)	
Deferred inflows-pension	194,543	
Deferred inflows-OPEB	-	(701,973)
Change in net position of governmental activities		<u>\$ 1,968,249</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Net Position
Proprietary Funds
September 30, 2024

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sanitation Fund	Golf Course Fund	Airport Fund	
Current assets					
Cash and cash equivalents	\$ 6,209,609	\$ 3,231,525	\$ 10,466	\$ 300	\$ 9,451,900
Restricted cash and cash equivalents	2,243,312	375,481	-	169,000	2,787,793
Accounts receivable, net	730,517	241,131	92,575	-	1,064,223
Due from other government	695,064	-	-	414,251	1,109,315
Inventory	174,103	-	-	2,172	176,275
Total current assets	10,052,605	3,848,137	103,041	585,723	14,589,506
Noncurrent assets					
Restricted cash and cash equivalents	8,095	-	-	-	8,095
Capital assets, net	44,764,804	2,196,715	1,489,943	19,753,473	68,204,935
Total noncurrent assets	44,772,899	2,196,715	1,489,943	19,753,473	68,213,030
Total Assets	\$ 54,825,504	\$ 6,044,852	\$ 1,592,984	\$ 20,339,196	\$ 82,802,536
Deferred outflows of resources					
Pension related	376,453	236,833	-	41,815	655,101
OPEB related	11,303	6,160	-	1,129	18,592
Total deferred outflows of resources	387,756	242,993	-	42,944	673,693
Current liabilities:					
Accounts payable and accrued liabilities	\$ 1,135,872	\$ 46,339	\$ 6,397	\$ 459,461	\$ 1,671,369
Due to other funds	-	-	134,302	129,623	263,925
Deposits	-	-	-	23,064	23,064
Current portion of long-term liabilities	542,749	255,472	-	27,894	826,115
Total current liabilities	1,678,621	325,111	140,699	640,042	2,784,473
Noncurrent liabilities:					
Total OPEB liability	458,344	75,402	-	13,820	227,566
Net pension liability	1,018,077	641,037	-	113,120	1,772,234
Advances from other funds	-	-	-	141,160	141,160
Other long-term liabilities	18,103,360	1,087,743	325,352	-	19,516,455
Total noncurrent liabilities	19,259,781	1,804,182	325,352	268,100	21,657,415
Total liabilities	20,938,402	2,129,293	466,051	908,142	24,441,888
Deferred inflows of resources					
Pension related	35,756	22,152	-	4,314	62,222
OPEB related	36,582	19,939	-	3,654	60,175
Deferred revenues	13,604	-	-	(98)	13,506
Total deferred inflows of resources	85,942	42,091	-	7,870	135,903
Net position					
Net investment in capital assets	26,118,695	853,500	1,164,591	19,725,579	47,862,365
Restricted for capital projects	8,095	-	-	-	8,095
Unrestricted	8,062,126	3,262,961	(37,658)	(259,451)	11,027,978
Total net position	\$ 34,188,916	\$ 4,116,461	\$ 1,126,933	\$ 19,466,128	\$ 58,898,438

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Proprietary Funds
Year Ended September 30, 2024

	Enterprise Funds				Total Enterprise Funds
	Water Fund	Sanitation Fund	Golf Course Fund	Airport Fund	
Operating revenues					
User fees	\$ 8,821,209	\$ 3,552,118	\$ -	\$ 860,980	\$ 13,234,307
Other operating revenues	9,347	1,038	122,323	8,480	141,188
Total operating revenues	<u>8,830,556</u>	<u>3,553,156</u>	<u>122,323</u>	<u>869,460</u>	<u>13,375,495</u>
Operating expenses					
Personal services	2,623,915	1,338,050	-	9,586	4,321,551
Physical environment	145,779	-	29,346	16,399	191,518
Operating expenses	1,945,947	955,484	158,379	639,457	3,699,267
Depreciation	1,482,962	395,271	56,834	967,576	2,902,648
Total expenditures	<u>6,198,603</u>	<u>2,688,805</u>	<u>244,558</u>	<u>1,983,018</u>	<u>11,114,984</u>
Operating income (loss)	<u>2,631,953</u>	<u>864,351</u>	<u>(122,235)</u>	<u>(1,113,558)</u>	<u>2,260,511</u>
Nonoperating revenues (expenses)					
Investment earnings	5,335	-	-	-	5,335
Interest expense	(220,951)	(15,029)	-	(149)	(237,129)
Sale of surplus property	2,157	-	-	212,400	214,557
Proceeds from debt issuance	-	99,535	-	-	499,535
Total nonoperating revenues (expenses)	<u>(213,459)</u>	<u>483,506</u>	<u>-</u>	<u>212,251</u>	<u>482,298</u>
Income (loss) before capital contributions and transfers	<u>2,418,494</u>	<u>1,347,857</u>	<u>(122,235)</u>	<u>(901,307)</u>	<u>2,742,809</u>
Capital contributions and transfers					
Capital contributions	5,449,215	6,868	-	1,377,674	6,833,757
Transfers in	-	76,342	53,700	284,340	414,382
Transfers out	(1,783,643)	(336,694)	(215)	(164,918)	(2,285,470)
Total other financing sources (uses)	<u>3,665,572</u>	<u>(253,484)</u>	<u>53,485</u>	<u>1,497,096</u>	<u>4,962,669</u>
Net change in fund balance	<u>6,084,066</u>	<u>1,094,373</u>	<u>(68,750)</u>	<u>595,789</u>	<u>7,705,478</u>
Fund balances - beginning of year	29,105,601	2,842,450	1,024,779	18,898,082	51,870,912
Restatement	<u>(1,000,751)</u>	<u>179,638</u>	<u>170,904</u>	<u>(27,743)</u>	<u>(677,952)</u>
Fund balances - beginning of year, restated	<u>28,104,850</u>	<u>3,022,088</u>	<u>1,195,683</u>	<u>18,870,339</u>	<u>51,192,960</u>
Fund balances - end of year	<u>\$ 34,188,916</u>	<u>\$ 4,116,461</u>	<u>\$ 1,126,933</u>	<u>\$ 19,466,128</u>	<u>\$ 58,898,438</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2024

	Water Fund	Sanitation Fund	Golf Course Fund	Airport Fund	Total Enterprise Fund
Cash flows from operating activities:					
Receipts from customers	\$ 11,050,086	\$ 3,654,985	\$ 129,164	\$ 683,289	\$ 15,517,524
Payments to suppliers	(4,666,234)	(959,222)	(193,384)	(221,355)	(6,040,195)
Payments to employees	(2,668,148)	(1,448,677)	-	(626,202)	(4,743,027)
Net cash provided by (used in) operating activities	<u>3,715,704</u>	<u>1,247,085</u>	<u>(64,220)</u>	<u>(164,268)</u>	<u>4,734,301</u>
Cash flows from non-capital financing activities:					
Transfers in	-	76,342	53,700	284,340	414,382
Transfers out	(1,783,643)	(336,694)	(215)	(164,918)	(2,285,470)
Net cash provided by non-capital financing activities	<u>(1,783,643)</u>	<u>(260,352)</u>	<u>53,485</u>	<u>(19,422)</u>	<u>(1,871,088)</u>
Cash flows from capital and related financing activities:					
Capital contributions	5,449,215	6,868	-	77,674	6,833,757
Acquisition and construct of capital assets	(6,176,504)	(1,362,192)	183,300	(1,434,029)	(8,789,380)
Sale of surplus property	2,157	-	-	212,400	214,557
Debt issuance	5,477,568	1,719,783	-	-	7,197,350
Principal paid on debt	(1,727,166)	(136,457)	(25,672)	(5,376)	(1,893,671)
Interest paid on debt	(220,951)	(16,029)	-	(149)	(237,129)
Net cash provided by (used in) capital and related financing activities	<u>2,804,319</u>	<u>211,965</u>	<u>158,673</u>	<u>150,520</u>	<u>3,325,485</u>
Cash flows from investing activities:					
Sale of investments	-	-	-	21,560	21,560
Interest received	5,335	-	-	-	5,335
Net cash provided by investing activities	<u>5,335</u>	<u>-</u>	<u>-</u>	<u>21,560</u>	<u>26,895</u>
Net increase (decrease) in cash and cash equivalents	<u>4,742,115</u>	<u>1,198,706</u>	<u>147,938</u>	<u>127,234</u>	<u>6,215,593</u>
Cash and cash equivalents at beginning of year	<u>3,998,043</u>	<u>2,408,300</u>	<u>34,702</u>	<u>42,066</u>	<u>6,484,112</u>
Cash and cash equivalents at end of year	<u>\$ 8,740,158</u>	<u>\$ 3,607,006</u>	<u>\$ 182,640</u>	<u>\$ 169,300</u>	<u>\$ 12,699,705</u>
Cash flows from operating activities:					
Operating (loss)	\$ 2,631,953	\$ 864,351	\$ (122,235)	\$ (1,113,558)	\$ 2,260,511
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	1,482,962	395,271	56,839	967,576	2,902,648
Change in assets and liabilities:					
(Increase) decrease in receivables net	(83,422)	(21,451)	(9,518)	-	(114,391)
(Increase) decrease in due from other governments	2,266,035	-	-	(414,251)	1,851,784
(Increase) decrease in inventory	(18,754)	-	-	9,983	(8,771)
(Increase) decrease in deferred outflows	-	-	-	8,163	8,163
Increase (decrease) in accounts payable and accrued liabilities	381,055	11,853	5,665	432,873	831,446
Increase (decrease) in due to other funds	-	-	5,029	-	5,029
Increase (decrease) in compensated absences	(23,929)	(24,186)	-	5,764	(42,351)
Increase (decrease) in total OPEB liability	-	(716)	-	-	(716)
Increase (decrease) in customer deposits	(11,370)	-	-	(7,141)	(18,511)
Increase (decrease) in net pension liability	-	-	-	(57,893)	(57,893)
Increase (decrease) in deferred inflows	(2,908,826)	21,963	-	4,216	(2,882,647)
Net cash provided by (used in) operating activities	<u>\$ 3,715,704</u>	<u>\$ 1,247,085</u>	<u>\$ (64,220)</u>	<u>\$ (164,268)</u>	<u>\$ 4,734,301</u>
Cash and cash equivalents:					
Unrestricted	\$ 6,209,609	\$ 3,231,525	\$ 10,466	\$ 300	\$ 9,451,900
Restricted	2,251,407	375,481	-	169,000	2,795,888
Total cash and cash equivalents	<u>\$ 8,461,016</u>	<u>\$ 3,607,006</u>	<u>\$ 10,466</u>	<u>\$ 169,300</u>	<u>\$ 12,247,788</u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Fiduciary Net Position
Pension Trust Funds
September 30, 2024

	Total
Assets	
Investments:	
Money market and other cash equivalents	\$ 1,575,125
Fixed income	1,457,891
Equity	2,418,652
Mutual funds - equities	26,342,183
Pooled/Common/Commingled funds - equity	1,294,611
Pooled/Common/Commingled funds - real estate	<u>2,178,180</u>
Total investments	<u>47,691,950</u>
Accounts receivable	<u>269,410</u>
Total assets	<u><u>\$ 47,961,360</u></u>
Liabilities	\$ 314,345
Net position:	
Restricted for pension benefits	<u>47,647,015</u>
Total Liabilities and Net Position	<u><u>\$ 47,961,360</u></u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Statement of Changes in Fiduciary Net Position
Pension Trust Funds
Year Ended September 30, 2024

	Total
Additions	
Contributions	
Employer	\$ 2,573,169
Member	542,174
State on behalf, through general fund	<u>181,688</u>
Total contributions	<u>3,297,031</u>
Investment income	
Net appreciation (depreciation) in fair value of investments	8,170,181
Interest & dividends	978,542
Less investment fee	<u>(186,282)</u>
Net investment income	<u>8,962,441</u>
Total additions	<u>12,259,472</u>
Deductions	
Member benefits	3,352,623
Withdrawals	670,109
Refunds of member contributions	155,135
Administrative expense	<u>168,364</u>
Total deductions	<u>4,346,231</u>
Change in net position	7,913,241
Net position restricted for pension benefits, beginning of the year	<u>39,733,774</u>
Net position restricted for pension benefits, end of the year	<u><u>\$ 47,647,015</u></u>

The accompanying notes are an integral part of the financial statements

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Blended Component Unit

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

Discretely Presented Component Unit

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

**City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Discretely Presented Component Unit (Continued)

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

The Palatka Gas Authority
518 Main Street
Palatka, Florida 32177

Related Organization

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

Joint Ventures

The City did not participate in any joint ventures during the 2023-2024 fiscal year.

Basis of Presentation

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

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used, if any, are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide Financial Statements (Continued)

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

Fund Financial Statements

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

The City reports the following major governmental funds:

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

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

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

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

The City reports the following major enterprise funds:

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

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

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

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The City has no nonmajor governmental funds.

Additionally, the City reports the following fiduciary funds:

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

Measurement Focus and Basis of Accounting

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

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

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

Cash and Cash Equivalents

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

Accounts Receivable

Receivables are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate. Accounts receivable of the Enterprise Funds are net of a \$16,580 allowance. Accounts receivable of the Gas Authority are net of \$3,650 allowance.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

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

Inventories

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

Long-term Receivables

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

Capital Assets

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

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

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

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

For its business-type activities, interest earnings are offset against construction costs for qualified projects financed with tax-exempt debt. No interest costs were capitalized during 2024.

Claims and Judgments

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

Compensated Absences

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

Property Taxes

The Putnam County Tax Collector bills and collects property taxes for the City. At September 30, 2024, property taxes receivable was not material.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Operating Revenues and Expenses

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

Pensions

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

Deferred Outflow/Inflow of Resources

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

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted Net Position

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

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

The City has no net position restricted by enabling legislation.

Fund Balance

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

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

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

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

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

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance (Continued)

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

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

Use of Estimates

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

NOTE 2 – DEPOSITS AND INVESTMENTS

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

	Primary Government	Component Unit
Statement of net position:		
Cash and equivalents	\$ 19,363,798	\$ 2,724,799
Restricted cash and equivalents	4,326,939	765,820
Restricted investments	-	1,092,032
Statement of fiduciary net position:		
Money market and other cash equivalents	1,575,125	-
Investments	46,116,825	-
Total deposits and investments	\$ 71,382,687	\$ 4,582,651

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

	Primary Government	Component Unit
Deposits with financial institutions (including certificates of deposit)	\$ 25,265,862	\$ 3,490,619
Investments - other than pension	-	1,092,032
Investments - pension	46,116,825	-
Total deposits and investments	\$ 71,382,687	\$ 4,582,651

Deposits

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

Investments

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

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

The City's investments at September 30, 2024 are summarized in the following table:

		Maturities			
		0-5 years	5-10 years	10+ years	n/a
Pension investments:					
Fixed income	\$ 1,457,891	\$ 1,457,891	\$ -	\$ -	\$ -
Equity	2,418,652	1,124,444	720,665	573,543	-
Mutual funds (fixed income)	12,395,308	-	-	-	12,395,308
Mutual funds (equities)	26,372,183	-	-	-	26,372,183
Pooled/Common/Commingled funds - equity	2,178,180	-	-	-	2,178,180
Total pension investments	\$ 44,822,214	\$ 2,582,335	\$ 720,665	\$ 573,544	\$ 40,945,671

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

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

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

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

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

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

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

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

NOTE 3 – FAIR VALUE MEASUREMENT

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

The City has the following recurring fair value measurements as of September 30, 2024:

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

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

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Fixed income	\$ 1,457,891	\$ 1,457,891	\$ -	\$ -
Equity	2,418,652	2,058,873	359,779	-
Mutual funds (fixed income)	26,372,183	12,395,308	-	-
Mutual funds (equities)	12,395,308	10,551,483	1,843,825	-
Pooled/Common/Commingled funds - equity	2,178,180	1,854,172	324,008	-
Total pension investments	44,822,214	28,317,727	2,527,612	-

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 4 – INTERFUND BALANCES AND TRANSFERS

At September 30, 2024, interfund balances consist of:

- A long-term advance from the General Fund to the Airport Fund of \$141,160.
- Temporary loans from the General Fund to Airport Fund and Golf Course Fund of \$129,623 and \$134,302, respectively, expected to be repaid within the next fiscal year.

Interfund transfers for the year ended September 30, 2024 consisted of the following:

Transfers from:	General fund	Downtown redev. fund	Better place plan fund	Special revenues fund	Water fund	Sanitation fund	Golf course fund	Airport fund	Total
Transfers to:									
General fund	\$ -	\$ 42,594	\$ 3,358	\$ 4,881	\$ 1,746,403	\$ 215	\$ 336,694	\$ 164,918	\$ 2,299,063
Sanitation fund	53,700	-	-	-	-	-	-	-	53,700
Golf course fund	39,102	-	-	-	37,240	-	-	-	76,342
Airport	284,340	-	-	-	-	-	-	-	284,340
Total	\$ 377,142	\$ 42,594	\$ 3,358	\$ 4,881	\$ 1,783,643	\$ 215	\$ 336,694	\$ 164,918	\$ 2,713,445

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

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 5 – CAPITAL ASSETS ACTIVITY

During the year ended September 30, 2024, the following changes in capital assets occurred:

Primary Government	Balance October 1, 2023	Additions	Deletions	Transfers	Balance September 30, 2024
Governmental activities:					
Capital assets not being depreciated:					
Land and improvements	\$ 4,393,155	\$ 1,368,634	\$ -	\$ -	\$ 5,761,789
Construction in progress	5,679,958	-	-	(2,823,569)	2,856,389
Total not being depreciated	10,073,113	1,368,634	-	(2,823,569)	8,618,178
Capital assets being depreciated:					
Buildings and improvements	8,565,655	567,501	(784,101)	-	8,349,055
Infrastructure	22,692,180	-	-	2,339,572	25,031,752
Furniture and equipment	5,500,907	532,626	(205,403)	483,997	6,312,127
Intangibles	247,544	-	-	-	247,544
Total being depreciated	37,006,286	1,100,127	(989,504)	2,823,569	39,940,478
Less accumulated depreciation for:					
Buildings and improvements	6,245,852	630,178	(784,101)	-	6,091,929
Infrastructure	9,505,779	955,688	-	-	10,461,466
Furniture and equipment	3,823,516	378,993	(205,403)	-	3,997,106
Intangibles	247,544	-	-	-	247,544
Total accumulated depreciation	19,822,691	1,964,858	(989,504)	-	20,798,045
Total being depreciated, net	17,183,595	(864,731)	-	2,823,569	19,142,433
Governmental activities capital assets, net	\$ 27,256,708	503,903	\$ -	\$ -	\$ 27,760,611

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

Governmental activities:	
General government	\$ 485,447
Public safety	606,597
Transportation	549,511
Human services	7,599
Culture and recreation	315,704
Total depreciation expense governmental activities	\$ 1,964,858

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 5 – CAPITAL ASSETS ACTIVITY (CONTINUED)

	Balance October 1, 2023	Additions	Deletions	Transfers	Balance September 30, 2024
Business-type activities:					
Capital assets not being depreciated:					
Land and improvements	\$ 7,015,211	\$ 1,086,660	\$ -	\$ -	\$ 8,101,871
Construction in progress	6,053,937	2,235,923	-	-	8,289,860
Total not being depreciated	13,069,148	3,322,583	-	-	16,391,731
Capital assets being depreciated:					
Buildings and improvements	26,643,153	1,433,732	(31,727)	-	28,045,158
Furniture and equipment	6,342,656	1,938,987	-	-	8,281,643
Water and sewer distribution system	22,199,990	2,468,084	-	-	24,668,074
Plant assets and equipment	37,306,011	1,336,213	(848,722)	-	37,793,502
Total being depreciated	92,491,810	7,177,016	(880,449)	-	98,788,377
Less accumulated depreciation for:					
Buildings and improvements	14,248,444	1,007,694	(31,727)	-	15,224,411
Furniture and equipment	4,158,407	284,836	-	-	4,443,243
Water and sewer distribution system	6,631,695	454,247	-	-	7,085,942
Plant assets and equipment	18,925,265	2,145,034	(848,722)	-	20,221,577
Total accumulated depreciation	43,963,811	3,891,811	(880,449)	-	46,975,173
Total being depreciated, net	48,527,999	3,285,205	-	-	51,813,204
Business-types activities capital assets, net	\$ 61,597,147	\$ 6,607,788	\$ -	\$ -	\$ 68,204,935

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

Business-type activities:	
Water	\$ 1,482,962
Sanitation	56,839
Golf Course	395,271
Airport	967,576
Total depreciation expense business-type activities	<u>\$ 2,902,648</u>

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 5 – CAPITAL ASSETS ACTIVITY (CONTINUED)

	Balance October 1, 2023	Additions	Deletions	Transfers	Balance September 30, 2024
Gas Authority capital assets					
Capital assets not being depreciated:					
Land	\$ 211,543	\$ -	\$ -	\$ -	\$ 211,543
Total not being depreciated	211,543	-	-	-	211,543
Capital assets being depreciated:					
Buildings and improvements	1,467,709	-	-	-	1,467,709
Furniture and equipment	1,497,760	461,459	(72,071)	-	1,887,148
Plant assets and equipment	7,802,709	149,182	-	-	7,951,891
Total being depreciated	10,768,178	610,641	(72,071)	-	11,306,748
Less accumulated depreciation for:					
Buildings and improvements	591,451	26,406	-	-	617,857
Furniture and equipment	1,198,163	11,558	(72,071)	(55,218)	1,082,432
Plant assets and equipment	3,310,825	374,644	-	-	3,685,473
Total accumulated depreciation	5,100,439	412,612	(72,071)	(55,218)	5,385,762
Total being depreciated, net	5,667,739	198,029	-	55,218	5,920,986
Gas Authority capital assets, net	\$ 5,879,282	\$ 198,029	\$ -	\$ 55,218	\$ 6,132,529

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 6 – LONG-TERM OBLIGATIONS

Revenue Bonds and Notes:

Governmental Activities

\$1,251,000 Public Improvement Revenue Note, Series 2024, payable in semiannual installments ranging from \$20,000 to \$50,000 through October 2043, plus interest at 5.08% per annum, also payable semiannually, secured by non-ad valorem revenues. During the current year, no payments were due or made. \$ 1,251,000

\$300,000 North CRA road project loan, payable in annual installments ranging from \$10,706 to \$20,376 through February 2039, plus interest at 3.64%, payable semiannually, revenue source - non-ad valorem revenues. \$ 196,785

Total \$ 1,447,785

Business-type Activities

\$5,620,357 Florida Municipal Loan Council Refunding Revenue Note, Series 2020, payable in varying installments through October 1, 2040, bearing a fixed interest rate of 2.73%, secured by a pledge of Half-Cent Sales Tax Revenues, Public Service Tax Revenues, and Communications Service Tax Revenues. Interest payments are due every April, beginning on April 1, 2021. Principal and interest payments are due every October 1, beginning October 1, 2021. 4,968,756

\$4,268,622 Drinking Water State Revolving Fund Loan, plus capitalized interest of \$15,953, payable in semiannual installments of \$142,476, including interest at 2.61%, through January 2029, from net revenues of the water and sewer system. The proceeds were used to repay the portion of interim loan for construction of the drinking water treatment/distribution project, that was not covered by a DEP grant. The approximate amount of the pledge is equal to the remaining principal and interest of \$1,432,271. During the current year, the City recognized net revenues of \$2,379,096, and paid principal and interest payments in the amount of \$272,474. 1,334,230

\$10,922,306, Water Reuse System State Revolving Loan; interest rate of 3.20% - 3.64%. Repayment will begin in October 2025 in 34 semiannual payments. Secured by a pledge of the net revenues of the water system after satisfaction of senior obligations. 10,922,306

\$714,914 Water Reuse System State Revolving Loan; interest rate of 1.34%. Repayment began in September 2005 in 30 semiannual payments. Secured by a pledge of the net revenues of the water and sewer system after satisfaction of senior obligations. During the current year, the City recognized net revenues of \$2,379,096, and made \$26,821 principal and interest payments. 383,969

\$1,749,000 Public Improvement Revenue Note, Series 2024, payable in semiannual installments ranging from \$13,000 to \$40,000 through October 2043, plus interest at 5.08% per annum, also payable semiannually, secured by non-ad valorem revenues. During the current year, no payments were due or made. 1,749,000

Total \$ 19,358,261

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

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

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

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

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

Year Ending September 30, 2024	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 54,469	\$ 74,344	\$ 568,403	\$ 257,780
2026	53,251	68,986	754,937	237,789
2027	56,219	66,425	1,290,205	221,351
2028	59,204	63,730	1,306,689	204,395
2029	61,672	60,890	1,329,504	186,914
2030-2034	324,279	257,147	5,384,706	740,149
2035-2039	104,968	158,183	5,357,071	424,237
2040-2044	404,073	52,990	3,366,745	93,483
2045-2049	-	-	-	-
Totals	\$ 1,447,785	\$ 802,695	\$ 19,358,260	\$ 2,366,098

Governmental Activities – Changes in Long-term Liabilities

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024	Due Within One Year
Revenue bonds and notes	\$ 202,898	\$ 1,900,078	\$ 6,113	\$ 2,096,863	\$ 180,398
Capital leases	905,824	-	297,068	608,756	260,870
Compensated absences	595,888	35,173	-	631,061	-
Total OPEB liability	418,541	-	-	418,541	-
Net pension liability	5,179,119	361,888	-	5,541,007	-
Totals	\$ 7,302,270	\$ 2,297,139	\$ 303,181	\$ 9,296,228	\$ 441,268

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

Business-type Activities – Changes in Long-term Liabilities

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024	Due Within One Year
Florida Municipal Loan Council refunded revenue bonds series 2020	\$ 5,197,955	\$ -	\$ 229,199	\$ 4,968,756	\$ 233,113
Drinking water state revolving fund loan	1,571,856	-	237,626	1,334,230	251,635
State revolving fund loan	5,871,824	6,286,050	1,235,568	10,922,306	-
Emergency water fund loan	408,742	-	24,773	383,969	24,772
Vehicles Loan	-	642,137	-	642,137	125,929
Public works facility improvement note	-	1,749,000	-	1,749,000	58,883
Total revenue bonds and notes	13,050,377	8,677,187	1,727,166	20,000,398	694,332
Capital leases	316,047	-	111,783	204,262	131,783
County water/sewer agreement	106,563	-	106,563	-	-
Compensated absences	287,295	5,764	48,115	244,944	-
Total OPEB liability	228,282	-	716	227,566	-
Net pension liability	2,824,814	-	1,052,580	1,772,234	-
Totals	\$ 16,813,378	\$ 8,682,951	\$ 3,046,925	\$ 22,449,404	\$ 826,115

Capital Leases

Governmental Activities

The City continued to pay a \$680,000, 3.38% capital lease for fire engine due in quarterly installments of approximately \$5,000 to \$85,000, \$266,559 capital lease for vehicles at 3.288% due in semi-annual installments of approximately \$29,000, and on a \$514,940 capital lease for vehicles at 3.280% due in annual installments of approximately \$81,000. These leases are payable from the General Fund and reported in governmental activities in furniture and equipment.

Business-type Activities

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 6 – LONG-TERM OBLIGATIONS (CONTINUED)

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

	Governmental Activities	Business-type Activities
2024	\$ 386,799	\$ 257,712
2025	285,504	96,926
2026	210,040	108,327
2027	220,033	108,010
2028	155,458	56,232
2029-2033	-	225,192
Less: amount representing interest	(117,430)	(65,532)
Present value of net minimum lease payments	\$ 1,140,394	\$ 780,867

NOTE 7 – RESTRICTED NET POSITION – BUSINESS-TYPE ACTIVITIES

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

	Business-type Activities
Restricted assets:	
Cash and equivalent	\$ 2,795,888
Total	2,795,888
Liabilities payable from restricted assets:	
Current portion of debt service:	
Principal	568,403
Interest	257,780
Payable from current portion of debt service	826,183
Long-term debt service payable from restricted assets	\$ 1,969,705

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 8 – FUND BALANCE CLASSIFICATIONS

	General fund	Downtown Redevelopment Agency Fund	Better Place Plan Fund	Special Revenues Fund	Total Governmental Funds
Nonspendable:					
Advances	\$ 141,160	\$ -	\$ -	\$ -	\$ 141,160
Restricted for:					
Law enforcement	91,233	-	-	-	91,233
Fire safety education	40,256	-	-	-	40,256
Fire protection	28,914	-	-	-	28,914
Programming and recreation	66,183	-	-	-	66,183
Transportation	194,307	-	-	-	194,307
Cemeter improvements	187,194	-	-	-	187,194
Capital projects	22,000	-	1,204,190	-	1,226,190
Downtown redevelopment	-	2,499,308	-	-	2,499,308
Total restricted	630,087	2,499,308	1,204,190	-	4,333,585
Committed for:					
Law enforcement	8,346	-	-	-	8,346
Tree mitigation	3,579	-	-	-	3,579
Demolition and lot cleanup	126,643	-	-	-	126,643
Total committed	138,568	-	-	-	138,568
Unassigned	6,060,677	-	-	(4,881)	6,055,796
Total fund balance	\$ 6,870,492	\$ 2,499,308	\$ 1,204,190	\$ (4,881)	\$ 10,669,109

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS

Defined Benefit Plan

Plan Description. The City sponsors a single-employer public employee retirement system (the “System”) administered by the City of Palatka, Pension Boards of Trustees. The General Pension Board consists of five members, including the City Manager, two City Commission appointees, one member elected by a majority of the other covered General employees, and one citizen having financial experience appointed by the City Commission. The Police Officer Pension Board and Firefighters Pension Board each consist of two City Commission appointees, two members of the Plan elected by a majority of the other covered members and a fifth member elected by the other four board trustees and appointed by the City Commission. The System administers the City Employees Retirement Plan (the “Plan”) which provides three employee contributory defined benefit pension plans. Members of the Plan include employees of the City and the Palatka Gas Authority. Nonemployer contributions are made by the State of Florida on behalf of Police Officers and Firefighters who participate in the System. For the year ended September 30, 2024, the City recognized \$113,281 and \$68,408 in the General Fund for State contributions to the Police Officers’ and Firefighters’ Retirement Funds, respectively. The City accounts for the Plan in three Pension Trust Funds, corresponding to three benefit groups as follows:

General – all members not included in Police Officers and Firefighters

Police Officers – all state-certified police officers

Firefighters – all state-certified firefighters

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

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

Current membership in the Plan as of September 30, 2024 is as follows:

	General	Police Officers	Fire Fighters	Total
Inactive plan members or beneficiaries				
currently receiving benefits	117	33	15	165
Inactive plan members entitled to but				
not yet receiving benefits	48	20	13	81
Active plan members	92	26	22	140
Total	257	79	50	386

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

Concentrations. As of September 30, 2024, the Plans did not hold investments in any one organization that represents 5% or more of the Plans' fiduciary net position.

Rate of Return. For the year ended September 30, 2024, the annual money-weighted rate of return on General, Police Officers, and Firefighters Pension Plans investments, net of pension plan investment expense was (23.33)%, (22.65)%, and (22.40)%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense adjusted for the changing amounts actually invested.

Deferred Retirement Option Program (DROP). Eligibility is met with satisfaction of normal retirement requirements. Participation is not to exceed five years, or for police officers and firefighters, beyond attaining 35 or 34 years, respectively, of credited service, if earlier. General and Police DROP participants may choose actual net rate of return as reported by the Fund's monitor each September 30 or a fixed 6.5% per annum compounded monthly. Effective beginning with the year ending September 30, 2008 the rate of return was limited to 0% for general members in DROP. Rate for Firefighter DROP participants is the greater of: 1) net rate of investment return or 2) 5.0%. The DROP balance as of September 30, 2024 was \$333,778, \$143,606, and \$0, respectively, for general, police officer and firefighters.

Net Pension Liability. The City's net pension liability was measured as of September 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated October 1, 2023 and rolled forward to that date.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

The components of the net pension liability for the plans at September 30, 2024 were as follows:

	City of Palatka - General	Palatka Gas Authority	Total General Retirement Fund
Total pension liability	\$ 25,149,012	\$ 4,056,814	\$ 29,205,826
Plan fiduciary net position	(19,541,244)	(3,152,219)	(22,693,463)
Net pension liability	\$ 5,607,768	\$ 904,595	\$ 6,512,363

Pension fiduciary net position as a percentage of the total pension liability	77.70%	77.70%	77.70%
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	Police Officers'	Firefighters'
Total pension liability	\$ 15,874,776	\$ 13,106,017
Plan fiduciary net position	(13,853,538)	(11,100,014)
Net pension liability	\$ 2,021,238	\$ 2,006,003

Pension fiduciary net position as a percentage of the total pension liability	87.27%	84.69%
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Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of October 1, 2023, rolled forward to September 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

	General	Police Officers	Fire Fighters
Investment rate of return	7.40%	7.50%	7.40%
Projected salary increases*	Service based	Service based	Service based
* Includes inflation at	2.50%	2.50%	2.50%
Discount rate	7.40%	7.50%	7.40%

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

NOTE 9 – PENSION PLANS (CONTINUED)

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

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

Best estimates of arithmetic real rates of return for each major asset class included in all three pension plans' target asset allocations as of September, 30 2024 are summarized in the following table:

Asset class:	Target Allocation			Long-term Expected Real Rate of Return
	General	Police Officers'	Firefighters'	All Plans
Domestic equity	52.0%	52.0%	52.0%	8.20%
Internation equity	8.0%	8.0%	8.0%	3.30%
Bonds	20.0%	20.0%	20.0%	2.20%
High yields bonds	4.0%	4.0%	4.0%	4.50%
Convertibles	5.0%	5.0%	5.0%	6.50%
Private real estate	5.0%	5.0%	5.0%	5.50%
Infrastructure	5.0%	5.0%	5.0%	6.50%
Cash	1.0%	1.0%	1.0%	0.00%
Total	100.0%	100.0%	100.0%	

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

Changes in the Net Pension Liability (General)

	Total Plan		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 27,877,514	\$ 19,016,745	\$ 8,860,769
Changes for the year:			
Service cost	591,230	-	591,230
Interest	2,008,685	-	2,008,685
Changes in benefit terms	845,441	-	845,441
Difference between expected and actual experience	531,657	-	531,657
Changes of assumptions	-	-	-
Contributions-employer	-	(1,686,668)	(1,686,668)
Contributions-employees	-	(328,572)	(328,572)
Net investment income	-	4,373,617	(4,373,617)
Benefit payments, including refunds of employee contributions	(2,648,701)	(2,648,701)	-
Administrative expense	-	(63,438)	63,438
Net changes	1,728,312	3,676,718	(2,348,406)
Balance - end of year	\$ 29,605,826	\$ 22,693,463	\$ 6,512,363

	City of Palatka		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 24,005,208	\$ 16,375,238	\$ 7,629,970
Changes for the year:			
Service cost	509,106	-	509,106
Interest	1,729,670	-	1,729,670
Changes in benefit terms	728,006	-	728,006
Difference between expected and actual experience	457,808	-	457,808
Changes of assumptions	-	-	-
Contributions-employer	-	1,452,383	(1,452,383)
Contributions-employees	-	282,932	(282,932)
Net investment income	-	3,766,103	(3,766,103)
Benefit payments, including refunds of employee contributions	(2,280,785)	(2,280,785)	-
Administrative expense	-	(54,626)	54,626
Net changes	1,143,804	3,166,006	(2,022,202)
Balance - end of year	\$ 25,149,012	\$ 19,541,244	\$ 5,607,768

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

	Palatka Gas Authority		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 3,872,306	\$ 2,641,507	\$ 1,230,799
Changes for the year:			
Service cost	82,124	-	82,124
Interest	279,015	-	279,015
Changes in benefit terms	117,435	-	117,435
Difference between expected and actual experience	73,849	-	73,849
Changes of assumptions	-	-	-
Contributions-employer	-	234,285	(234,285)
Contributions-employees	-	45,640	(45,640)
Net investment income	-	607,514	(607,514)
Benefit payments, including refunds of employee contributions	(367,916)	(367,916)	-
Administrative expense	-	(8,812)	8,812
Net changes	184,508	510,712	(326,204)
Balance - end of year	\$ 4,056,814	\$ 3,152,219	\$ 904,595

Changes in the Net Pension Liability (Police Officers')

	Police Officers'		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 14,742,887	\$ 11,599,047	\$ 3,143,840
Changes for the year:			
Service cost	238,300	-	238,300
Interest	1,090,368	-	1,090,368
Changes of benefit terms	415,743	-	415,743
Difference between expected and actual experience	273,392	-	273,392
Changes of assumptions	-	-	-
Contributions-Employer	-	391,979	(391,979)
Contributions-State	-	113,280	(113,280)
Contributions-Employees	-	115,713	(115,713)
Net investment income	-	2,572,853	(2,572,853)
Benefit payments, including refunds of employee contributions	(885,914)	(885,914)	-
Administrative expense	-	(53,420)	53,420
Net changes	1,131,889	2,254,491	(1,122,602)
Balance - end of year	\$ 15,874,776	\$ 13,853,538	\$ 2,021,238

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

Changes in the Net Pension Liability (Firefighters')

	Firefighters'		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance - beginning of year	\$ 11,958,240	\$ 9,117,982	\$ 2,840,258
Changes for the year:			
Service cost	281,574	-	281,574
Interest	881,946	-	881,946
Change in benefit terms	284,545		284,545
Difference between expected and actual experience	342,964	-	342,964
Changes of assumptions	-	-	-
Contributions-Employer	-	(494,522)	(494,522)
Contributions-State	-	68,408	(68,408)
Contributions-Employees	-	97,889	(97,889)
Net investment income	-	2,015,971	(2,015,971)
Benefit payments, including refunds of employee contributions	(643,252)	(643,252)	-
Administrative expense	-	(51,506)	51,506
Net changes	147,777	1,982,032	(834,255)
Balance - end of year	\$ 13,106,017	\$ 11,100,014	\$ 2,006,003

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

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

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

Net Pension Liability	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
General	\$ 9,421,863	\$ 6,512,363	\$ 4,042,504

Net Pension Liability	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Police officers'	3,917,286	2,021,238	461,095

Net Pension Liability	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
Firefighters'	3,688,116	2,006,003	617,133

Pension expense and deferred outflows of resources and deferred inflows of resources. For the year end September 30, 2024, the City recognized pension expense of \$2,256,989 (including \$271,602 for Palatka Gas Authority), \$1,055,087, and \$807,377 relating to the General, Police Officers', and Firefighters' plans respectively. At September 30, 2024, the City reported deferred outflows and inflows of resources relating to the General, Police Officers', and Firefighters' pensions from the following sources:

	Deferred Outflows of Resources - City	Deferred Outflows of Resources - PGA	Deferred Outflows of Resources - Total	Deferred Inflows of Resources - City	Deferred Inflows of Resources - PGA	Deferred Inflows of Resources - Total
Differences between expected and actual experience	\$ 228,904	\$ 36,925	\$ 265,829	\$ -	\$ -	\$ -
Changes of assumptions	-	-	-	-	-	-
Difference between projected and actual earnings on pension plan investments (net)	-	-	-	322,677	82,650	595,015
Total	\$ 228,904	\$ 36,925	\$ 265,829	\$ 322,677	\$ 82,650	\$ 595,015

	Police Officers'		Firefighters'	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 136,696	\$ -	\$ 275,889	\$ 86,242
Changes of assumptions	-	-	15,699	4,733
Difference between projected and actual earnings on pension plan investments (net)	-	406,798	-	308,017
Total	\$ 136,696	\$ 406,798	\$ 291,588	\$ 398,992

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	General - City	General - PGA	General - Total	Police Officers'	Firefighters'
2025	\$ 314,735	\$ 50,770	\$ 365,505	\$ 144,291	\$ 44,171
2026	433,558	69,938	503,496	287,096	303,579
2027	(516,446)	(83,308)	(599,754)	(358,516)	(186,655)
2028	(515,308)	(83,125)	(598,433)	(342,973)	(268,499)
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Total	\$ (283,461)	\$ (45,725)	\$ (329,186)	\$ (270,102)	\$ (107,404)

Pension Plan Financial Statements

Combining Statement of Fiduciary Net Position – September 30, 2024

	General Retirement Fund	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Assets				
Investments:				
Money market and other cash equivalents	\$ (7,649)	\$ 917,421	\$ 665,353	\$ 1,575,125
Government bonds and notes	-	-	-	-
Government agencies	-	-	-	-
Corporate bonds and notes	-	-	-	-
Fixed income	-	837,129	620,762	1,457,891
Equity	-	1,326,417	1,092,235	2,418,652
Mutual funds - fixed income	6,455,747	3,086,418	2,853,143	12,395,308
Mutual funds - equities	13,988,686	7,037,311	5,346,186	26,372,183
Pooled/Common/Commingled funds - equity	1,294,611	-	-	1,294,611
Pooled/Common/Commingled funds - real estate	1,041,194	651,872	485,114	2,178,180
Total investments	<u>22,772,589</u>	<u>13,856,568</u>	<u>11,062,793</u>	<u>47,691,950</u>
Accounts receivable	<u>168,548</u>	<u>42,906</u>	<u>57,956</u>	<u>269,410</u>
Total assets	<u>22,941,137</u>	<u>13,899,474</u>	<u>11,120,749</u>	<u>47,961,360</u>
Liabilities	247,674	45,936	20,735	314,345
Net position:				
Restricted for pension benefits	<u>\$ 22,693,463</u>	<u>\$ 13,853,538</u>	<u>\$ 11,100,014</u>	<u>\$ 47,647,015</u>

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 9 – PENSION PLANS (CONTINUED)

Combining Statement of Changes in Fiduciary Net Position – Year Ended September 30, 2024

	General Retirement Fund	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Additions				
Contributions				
Employer	\$ 1,686,668	\$ 391,979	\$ 494,522	\$ 2,573,169
Member	328,572	115,713	97,899	542,174
State on behalf, through general fund	<u>-</u>	<u>113,280</u>	<u>68,008</u>	<u>181,688</u>
Total contributions	<u>2,015,240</u>	<u>620,972</u>	<u>660,429</u>	<u>3,297,031</u>
Investment income				
Net appreciation (depreciation) in fair value of investments	3,857,780	2,410,372	1,901,629	8,170,181
Interest & dividends	580,168	230,001	168,373	978,542
Less investment fee	<u>(64,331)</u>	<u>(7,920)</u>	<u>(54,031)</u>	<u>(186,282)</u>
Net investment income (loss)	<u>4,373,617</u>	<u>2,572,853</u>	<u>2,015,971</u>	<u>8,962,441</u>
Total additions (deductions)	<u>6,388,857</u>	<u>3,193,825</u>	<u>2,676,790</u>	<u>12,259,472</u>
Deductions				
Member benefits	2,869,357	848,514	643,252	3,352,623
Withdrawals	670,109	-	-	670,109
Refunds of member contributions	117,735	37,400	-	155,135
Administrative expense	<u>63,438</u>	<u>53,420</u>	<u>51,506</u>	<u>168,364</u>
Total deductions	<u>2,712,139</u>	<u>939,334</u>	<u>694,758</u>	<u>4,346,231</u>
Change in net position	3,676,718	2,254,491	1,982,032	7,913,241
Net position restricted for pension benefits, beginning of the year	<u>19,016,745</u>	<u>11,599,047</u>	<u>9,117,982</u>	<u>39,733,774</u>
Net position restricted for pension benefits, end of the year	<u>\$ 22,693,463</u>	<u>\$ 13,853,538</u>	<u>\$ 11,100,014</u>	<u>\$ 47,647,015</u>

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The City has complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. Consequently, the plan is not reported in the City's financial statements.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The City sponsors and administers a single-employer defined benefit plan for postemployment benefits other than pension benefits (OPEB Plan).

The City's health care plan includes certain health care benefits for retired employees of the City, including its component unit, the Palatka Gas Authority. Substantially all employees may become eligible for those benefits if they reach normal retirement age while working for the City or Palatka Gas Authority. The premiums for the retirees are deducted from their pension account, and are entirely paid by those participants. The City pays no portion of the premiums attributable to the retirees, but does contribute any remaining amount necessary for payment of claims. In future years, contributions are assumed to increase at the same rate as premiums.

For purposes of applying Paragraph 4 under Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Plan does not meet the requirements for an OPEB plan administered through a trust, and the City has not established a qualifying trust for the OPEB plan. The OPEB Plan does not issue a stand-alone financial report.

The City Commission can amend the benefit provisions provided by the OPEB Plan.

Benefits Provided

The OPEB Plan provides an implicit health insurance subsidy for retirees of the City and Palatka Gas Authority. The plan allows employees who retire and meet retirement eligibility under one of the City's retirement plans (and their spouses and eligible dependents) to continue medical insurance coverage as a participant in the City's health insurance plan. The retiree pays 100% of the blended group rate premium.

Contributions

The contribution requirements of plan members and the participating employers are established and may be amended by the City. The City's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The contractually required contribution for the year ended September 30, 2024 was \$42,296. Actual contributions to the OPEB Plan were \$42,296 for the year ended September 30, 2024. Retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions for health insurance premiums.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The measurement date is September 30, 2024, based on an actuarial valuation dated October 1, 2022 and rolled forward to September 30, 2024. The reporting period is October 1, 2023 through September 30, 2024.

The Sponsor’s total OPEB liability of \$716,066 (comprised of \$649,922 for City and \$66,144 for Palatka Gas Authority) was measured as of September 30, 2024.

Actuarial Assumptions and Other Inputs

Table

Inflation rate	2.50%
Salary increase rate(s)	Varies by service
Discount rate	4.18%
Initial trad rate	7.50%
Ultimate trend rate	4.00%
Years to ultimate	53
All mortality rates were based on the Pub-2010 mortality tables.	

Discount Rate

All future benefit payments were discounted using a high-quality municipal bond rate of 4.18%. The rate was based on the week closest but not later than the measurement date of the Bond Buyer 20-Bond Index as published by the Federal Reserve. This index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody’s Investors Service’s A-2 rating and Standard & Poor’s Corp.’s AA.

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Change in Total OPEB Liability

Changes for the year:	
Service cost	\$ -
Interest	-
Difference between expected and actual experience	-
Changes of assumptions and actual experience	-
Benefit payments	-
Net changes	-
Total OPEB liability - beginning of reporting period	716,066
Total OPEB liability - end of reporting period	\$ 716,066

Changes in assumptions reflect a change in the discount rate from 4.87% for the reporting period ended September 30, 2023, to 4.87% for the reporting period ended September 30, 2024.

Sensitivity of the Total OPEB Liability to changes in the Discount Rate

The following presents the total OPEB liability of the Sponsor, as well as what the Sponsor’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease 3.87%	Current Discount Rate 4.87%	1% Increase 5.87%
Total OPEB liability - City	\$ 718,070	\$ 649,922	\$ 584,871
Total OPEB liability - PGA	76,871	66,144	62,612
Total OPEB liability	\$ 794,941	\$ 716,066	\$ 647,483

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

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

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

	Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	3.00% - 7.50%	4.00% - 8.50%	5.00% - 9.50%
Total OPEB liability - City	\$ 563,867	\$ 649,922	\$ 745,987
Total OPEB liability - PGA	60,363	66,144	79,859
Total OPEB liability	\$ 624,230	\$ 716,066	\$ 825,846

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the Sponsor recognized OPEB expense of \$57,948, including \$5,604 for the Palatka Gas Authority.

On September 30, 2024, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	City	PGA	Total	City	PGA	Total
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ 122,768	\$ 13,142	\$ 135,910
Changes of assumptions	52,847	5,657	58,504	48,272	5,168	53,440
Total	\$ 52,847	\$ 5,657	\$ 58,504	\$ 171,040	\$ 18,310	\$ 189,350

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City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending September 30,	City	PGA	Total
2024	\$ (28,744)	\$ (3,077)	\$ (31,821)
2025	(36,768)	(3,936)	(40,704)
2026	(32,963)	(3,529)	(36,492)
2027	(1,116)	(119)	(1,235)
2028	-	-	-
Thereafter	-	-	-
Total	\$ (99,592)	\$ (10,660)	\$ (110,252)

NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks of loss related to general liability, workers' compensation, public liability, law enforcement liability, health benefits, property damage, and errors and omissions. To manage its risks, the City participates in the Florida League of Cities Self Insurance Fund (the "Fund") a public entity risk pool currently operating as a common risk management and insurance program for member cities. The City pays an annual premium to the Fund for its coverage. The premiums are designed to fund the liability risks assumed by the Fund and are based on certain actual exposures of each member. The City's settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE 12 - CONTINGENCIES

The City is sometimes a party to lawsuits and claims arising out of the normal conduct of its activities. While the results of lawsuits or other proceedings against the City cannot be predicted with certainty, management does not expect that these matters will have a material adverse effect on the financial condition of the City as of September 30, 2024.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events to determine if events or transactions occurring through June X, 2025, the date the financial statements available to be issued, require potential adjustment to or disclosure in the financial statements.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 14 – NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) issued several pronouncements that are effective for these financial statements. These are:

In December 2023, the GASB issued Statement No. 102, Certain Risk Disclosures. This Statement will provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

This Statement is effective for the fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

In April 2024, the GASB issued Statement No. 103, Financial Reporting Model Improvements. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement is effective for the fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

City of Palatka, Florida
Notes to Financial Statements
Year Ended September 30, 2024

NOTE 14 – NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

In September 2024, the GASB issued Statement No. 104, Disclosure of Certain Capital Assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

DRAFT # 4 – Rev 06-25-2025

Required Supplementary Information

DRAFT #4 – Review
6-25-2025

City of Palatka, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – General Fund
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 6,398,090	\$ 6,398,090	\$ 6,294,743	\$ (103,347)
Permits, fees and special assessments	3,102,618	3,102,618	3,438,007	335,389
Intergovernmental	1,243,626	1,243,626	1,377,989	134,363
Charges for services	214,000	214,000	438,433	224,433
Fines and forfeitures	88,500	88,500	137,980	49,480
Miscellaneous	808,896	808,896	1,557,516	748,620
Total revenues	<u>11,855,730</u>	<u>11,855,730</u>	<u>13,244,668</u>	<u>1,888,938</u>
Expenditures:				
Current:				
General government	4,042,053	4,042,053	3,625,445	416,608
Public safety	7,533,085	7,533,085	7,832,908	(299,823)
Physical environment	-	-	-	-
Transportation	1,437,033	1,437,033	1,151,931	280,102
Economic environment	-	-	-	-
Human services	152,350	152,350	81,289	71,061
Culture and recreation	1,100,120	1,100,120	724,506	375,614
Capital outlay	828,777	828,777	1,470,573	(641,796)
Debt service				
Principal retirement	373,161	373,161	323,337	49,824
Interest and fiscal charges	71,544	71,544	31,899	39,645
Total expenditures	<u>15,538,123</u>	<u>15,538,123</u>	<u>15,246,888</u>	<u>291,235</u>
Excess of revenues over expenditures	<u>(3,682,393)</u>	<u>(3,682,393)</u>	<u>(2,002,220)</u>	<u>1,680,173</u>
Other financing sources (uses):				
Operating transfer in	2,391,264	2,391,264	2,299,063	(92,201)
Operating transfer out	(790,382)	(790,382)	(377,142)	413,240
Issuance of debt	-	-	-	-
Capital lease issuance	-	-	-	-
Sale of surplus property	-	-	368,137	368,137
Capital contributions	-	-	-	-
Reserves	2,081,511	2,081,511	-	(2,081,511)
Total other financing sources (uses):	<u>3,682,393</u>	<u>3,682,393</u>	<u>2,290,058</u>	<u>(1,392,335)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>287,838</u>	<u>\$ 287,838</u>
Fund balances - beginning of year			6,682,654	
Fund balance, end of year			<u>\$ 6,970,492</u>	

See the accompanying notes.

City of Palatka, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – Downtown Redevelopment Agency Fund
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 849,914	\$ 849,914	\$ 819,422	\$ (30,492)
Miscellaneous	-	-	2,200	2,200
Total revenues	<u>849,914</u>	<u>849,914</u>	<u>821,622</u>	<u>(28,292)</u>
Expenditures:				
Economic environment	<u>828,296</u>	<u>828,296</u>	<u>217,095</u>	<u>611,201</u>
Total expenditures	<u>828,296</u>	<u>828,296</u>	<u>217,095</u>	<u>611,201</u>
Excess of revenues over expenditures	<u>21,618</u>	<u>21,618</u>	<u>604,527</u>	<u>582,909</u>
Other financing sources (uses):				
Operating transfer in	1,108,802	1,108,802	-	(1,108,802)
Operating transfer out	(1,130,420)	(1,130,420)	(42,594)	1,087,826
Issuance of debt	-	-	-	-
Capital lease issuance	-	-	-	-
Sale of surplus property	-	-	194,502	194,502
Total other financing sources (uses):	<u>(21,618)</u>	<u>(21,618)</u>	<u>151,908</u>	<u>173,526</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>756,435</u>	<u>\$ 756,435</u>
Fund balances - beginning of year			<u>1,742,873</u>	
Fund balance, end of year			<u>\$ 2,499,308</u>	

See the accompanying notes.

City of Palatka, Florida
Notes to Budgetary Comparison Schedules
September 30, 2024

Budgets are prepared and adopted on the modified accrual basis of accounting.

On or before the first day in August of each year, the City Manager submits to the City Commission a budget for the ensuing fiscal year, along with an accompanying budget message. The general summary of the budget and notice of public hearing is published in the local newspaper. Prior to the last day of September, the budget is legally enacted. All appropriations lapse at the end of the fiscal year.

Florida Statutes provide that it is unlawful to make expenditures that exceed the total amount budgeted for each fund. The City Manager can approve budget transfers within and between operating departments and divisions of the same fund. All interfund transfers require prior approval of the City Commission. Therefore, the fund level is the legal level of control for budget considerations.

Annual budgets are adopted for all governmental funds.

DRAFT # 4 — Rev — 06-25-2025

City of Palatka, Florida
Schedule of Changes in Net Pension Liability and Related Ratios
General Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 591,230	\$ 483,533	\$ 407,022	\$ 462,352	\$ 469,426	\$ 393,661	\$ 423,870	\$ 386,138	\$ 340,525	\$ 347,579
Interest	2,008,685	1,976,615	1,985,787	1,952,058	1,943,145	1,894,079	1,812,580	1,807,530	1,707,988	1,684,998
Changes in benefit terms	845,441	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	531,657	193,303	(651,079)	246,792	173,030	404,844	23,255	408,495	(74,220)	24,797
Changes of assumptions	-	-	-	89,552	(145,479)	249,474	238,967	257,491	1,236,245	-
Benefit payments, including refunds of employee contributions	(2,648,701)	(2,006,842)	(1,877,528)	(1,898,267)	(2,048,357)	(2,048,737)	(1,826,224)	(1,713,924)	(1,737,850)	(1,788,086)
Net changes in total pension liability	1,328,312	646,609	(135,798)	852,487	391,765	89,134	732,448	1,145,730	1,472,688	269,288
Total pension liability-beginning	27,877,514	27,230,905	27,366,703	26,514,216	26,122,451	25,229,130	24,496,682	23,350,953	21,878,265	21,608,977
Total pension liability-ending (a)	29,205,826	27,877,514	27,230,905	27,366,703	26,514,216	26,122,451	25,229,130	24,496,682	23,350,953	21,878,265
Total fiduciary net position										
Contributions										
Employer	1,686,668	1,508,293	1,420,542	1,259,075	1,354,086	1,062,017	866,294	739,093	679,864	686,545
Employee	328,572	276,296	235,222	212,266	201,585	209,178	188,324	192,427	175,818	169,514
Net investment income	4,373,617	1,325,651	(3,889,387)	3,437,739	1,389,220	771,522	994,227	1,528,570	1,554,168	(410,102)
Benefit payments, including refunds of employee contributions	(2,648,701)	(2,006,842)	(1,877,528)	(1,898,267)	(2,048,357)	(2,048,737)	(1,826,224)	(1,713,924)	(1,737,850)	(1,788,086)
Administrative expense	(63,438)	(45,458)	(51,134)	(36,749)	(51,912)	(34,739)	(33,995)	(29,451)	(34,904)	(27,955)
Net changes in plan fiduciary net position	3,676,718	1,057,940	(4,162,285)	2,974,061	864,382	(40,759)	188,626	716,715	637,096	(1,370,084)
Plan fiduciary net position-beginning	19,016,745	17,958,805	22,121,090	19,145,026	18,282,644	18,323,403	18,134,777	17,418,063	16,780,967	18,151,051
Plan fiduciary net position-ending	22,693,463	19,016,745	17,958,805	22,121,090	19,147,026	18,282,644	18,323,403	18,134,777	17,418,063	16,780,967
Net pension liability-ending (a)-(b)	\$ 6,512,363	\$ 8,860,769	\$ 9,272,100	\$ 5,245,613	\$ 7,367,190	\$ 7,839,807	\$ 6,905,727	\$ 6,361,905	\$ 5,932,890	\$ 5,097,298
Plan fiduciary net position as a percentage of the total pension liability	77.70%	68.22%	65.95%	80.83%	72.21%	69.99%	72.63%	74.03%	74.59%	76.70%
Covered payroll	\$ 5,476,200	\$ 3,920,363	\$ 3,689,497	\$ 3,689,497	\$ 3,689,497	\$ 3,486,295	\$ 3,148,480	\$ 3,197,367	\$ 2,930,299	\$ 2,979,727
Net pension liability as a percentage of covered payroll	118.92%	226.02%	251.31%	142.18%	199.68%	224.88%	219.34%	198.97%	202.47%	171.07%

Notes to the Schedule

For measurement date 09/30/2021, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.50% to 7.40%
For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.60% to 7.50%
For measurement date 09/30/2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.70% to 7.60%
For measurement date 09/30/2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.80% to 7.70%
For measurement date 09/30/2017, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.90% to 7.80%
In addition, the assumed rates of mortality were changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report (FRS herein is the Florida Retirement System).
For measurement date 09/30/2016, amounts reported as changes of assumptions resulted from an experience study dated Sept. 20, 2016:
- The assumed rate of individual salary increases was changed from a 5.50% each year to a service-based table.
- The assumed interest rate was lowered from 8.0% to 7.50%.
- The assumed rates of mortality were changed to match what was used by FRS for non-special risk participants.
- The assumed rates for Normal Retirement increased for all ages.
- The assumed rates of disability decreased by changing from Table 1207 to Table 1201.
- The inflation assumption rate was lowered from 3.00% to 2.70%, matching the long-term inflation assumption used by the Plan's investment consultant.

City of Palatka, Florida
Schedule of Changes in Net Pension Liability and Related Ratios
Police Officers' Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 238,300	\$ 189,421	\$ 230,485	\$ 230,013	\$ 248,069	\$ 239,064	\$ 145,276	\$ 213,253	\$ 213,832	\$ 278,204
Interest	1,090,368	1,080,335	1,069,778	998,166	981,113	1,009,282	950,900	868,015	851,901	812,851
Changes of benefit terms	415,743	(506,377)	228,369	-	-	-	-	-	(41,662)	(108,171)
Difference between expected and actual experience	273,392	225,283	(190,279)	345,990	149,301	(676,400)	271,647	609,467	(454,959)	50,553
Changes of assumptions	-	-	(27,379)	-	(43,230)	145,900	145,765	165,502	321,310	-
Benefit payments, including refunds of employee contributions	(885,914)	(921,652)	(879,901)	(816,466)	(1,018,918)	(831,237)	(633,367)	(618,511)	(561,601)	(528,946)
Net changes in total pension liability	1,131,889	67,010	431,073	757,703	316,335	(813,039)	973,221	1,237,726	328,821	504,491
Total pension liability-beginning	14,742,887	14,675,877	14,244,804	13,487,101	13,170,766	13,284,115	12,310,894	11,073,168	10,744,347	10,239,856
Total pension liability-ending (a)	\$ 15,874,776	\$ 14,742,887	\$ 14,675,877	\$ 14,244,804	\$ 13,487,101	\$ 12,471,076	\$ 13,284,115	\$ 12,310,894	\$ 11,073,168	\$ 10,744,347
Total fiduciary net position										
Contributions										
Employer	391,979	382,666	343,472	248,264	284,442	287,923	154,829	186,569	151,756	196,130
State	113,280	99,811	85,728	86,172	76,557	77,299	72,068	67,554	65,893	64,825
Employee	115,713	96,243	92,687	86,959	80,445	92,521	83,808	86,168	81,274	85,064
Net investment income	2,572,853	894,968	(2,215,065)	2,271,232	980,170	401,546	788,650	1,137,327	904,015	(394,718)
Benefit payments, including refunds of employee contributions	(885,914)	(921,652)	(879,901)	(816,466)	(1,018,918)	(831,237)	(633,367)	(618,511)	(561,601)	(528,946)
Administrative expense	(53,420)	(42,387)	(46,252)	(29,363)	(43,550)	(26,058)	(28,518)	(24,245)	(34,770)	(26,755)
Net changes in plan fiduciary net position	2,254,491	509,649	(2,619,331)	536,806	367,576	1,994	437,470	834,862	606,567	(604,400)
Plan fiduciary net position-beginning	11,599,047	11,089,398	13,708,729	13,708,729	11,494,353	11,492,359	11,054,889	10,220,027	9,613,460	10,217,860
Plan fiduciary net position-ending	\$ 13,853,538	\$ 11,599,047	\$ 11,089,398	\$ 13,768,729	\$ 11,861,929	\$ 11,494,353	\$ 11,492,359	\$ 11,054,889	\$ 10,220,027	\$ 9,613,460
Net pension liability-ending (a)-(b)	\$ 2,021,238	\$ 3,143,840	\$ 3,586,479	\$ 536,075	\$ 1,625,172	\$ 1,676,413	\$ 1,791,756	\$ 1,256,005	\$ 853,141	\$ 1,130,887

Plan fiduciary net position as a percentage of the total pension liability	87.27%	78.68%	75.56%	96.24%	87.95%	87.27%	86.51%	89.80%	92.30%	89.47%
Covered payroll	\$ 1,928,555	\$ 1,604,052	\$ 1,444,776	\$ 1,449,328	\$ 1,484,076	\$ 1,542,023	\$ 1,396,791	\$ 1,436,141	\$ 1,354,573	\$ 1,433,319
Net pension liability as a percentage of covered payroll	104.81%	123.99%	232.17%	36.99%	109.51%	108.72%	128.28%	87.46%	62.98%	78.90%

Notes to the Schedule

For measurement date 09/30/2021, amounts reported as changes of assumptions resulted in no change

For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.60% to 7.50%

For measurement date 09/30/2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.70% to 7.60%

For measurement date 09/30/2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.80% to 7.70%

For measurement date 09/30/2017, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.90% to 7.80%

In addition, the assumed rates of mortality were changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report (FRS herein is the Florida Retirement System).

For measurement date 09/30/2016, amounts reported as changes of assumptions resulted from an experience study dated Sept. 20, 2016:

- The assumed rate of individual salary increases was changed from a 5.50% each year to a service-based table.
- The assumed interest rate was lowered from 8.00% to 7.9%.
- The assumed rates of mortality were changed to match what is used by FRS for non-special risk participants.
- The assumed rates for Normal Retirement increased for all ages.
- The assumed rates of disability decreased by changing from Table 1207 to Table 1201.
- The inflation assumption rate was lowered from 3.00% to 2.070%, matching the long-term inflation assumption used by the Plan's investment consultant.

City of Palatka, Florida
Schedule of Changes in Net Pension Liability and Related Ratios
Firefighters' Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 281,574	\$ 280,676	\$ 269,114	\$ 254,615	\$ 257,388	\$ 232,935	\$ 210,260	\$ 185,742	\$ 172,607	\$ 177,733
Interest	881,946	897,175	872,561	845,464	822,576	778,034	747,092	726,035	718,377	707,171
Changes of benefit terms	284,545	(763,184)	208,680	-	-	815	-	-	-	(33,092)
Difference between expected and actual experience	342,964	23,611	(86,780)	(322,737)	41,158	(93,080)	147,701	109,800	(112,062)	73,309
Changes of assumptions	-	-	62,797	-	(28,396)	125,566	115,984	134,956	381,136	-
Benefit payments, including refunds of employee contributions	(643,252)	(646,696)	(632,142)	(646,305)	(634,619)	(636,040)	(796,891)	(789,645)	(1,102,639)	(490,496)
Net changes in total pension liability	1,147,777	(208,418)	694,230	131,037	458,107	693,050	424,146	366,888	57,419	434,625
Total pension liability-beginning	11,958,240	12,166,658	11,472,428	11,341,391	10,883,284	10,190,234	9,766,088	9,399,200	9,341,781	8,907,156
Total pension liability-ending (a)	\$ 13,106,017	\$ 11,958,240	\$ 12,166,658	\$ 11,472,428	\$ 11,341,391	\$ 10,883,284	\$ 10,190,234	\$ 9,766,088	\$ 9,399,200	\$ 9,341,781
Total fiduciary net position										
Contributions										
Employer	494,522	663,059	592,239	500,542	521,538	444,977	414,702	395,413	296,485	250,259
State	68,408	71,357	61,250	49,571	62,951	66,498	73,764	60,543	50,698	95,653
Employee	97,889	95,765	84,498	72,184	75,612	68,282	64,184	61,203	52,815	47,712
Net investment income	2,015,971	641,479	(1,673,415)	1,583,992	679,012	279,441	507,754	749,063	619,284	(285,606)
Benefit payments, including refunds of employee contributions	(643,252)	(646,696)	(632,142)	(646,305)	(634,619)	(636,040)	(796,891)	(789,645)	(1,102,639)	(490,496)
Administrative expense	(51,506)	(41,117)	(43,825)	(21,112)	(37,960)	(26,740)	(24,681)	(22,815)	(31,660)	(22,760)
Net changes in plan fiduciary net position	1,982,032	783,847	(1,611,395)	1,583,972	666,534	196,418	238,832	453,762	(115,017)	(405,238)
Plan fiduciary net position-beginning	9,117,982	8,334,135	9,945,530	8,412,658	7,746,124	7,549,706	7,310,874	6,857,112	6,972,129	7,377,367
Plan fiduciary net position-ending	\$ 11,100,014	\$ 9,117,982	\$ 8,334,135	\$ 9,945,530	\$ 8,412,658	\$ 7,746,124	\$ 7,549,706	\$ 7,310,874	\$ 6,857,112	\$ 6,972,129
Net pension liability-ending (a)-(b)	\$ 2,006,003	\$ 2,840,258	\$ 3,832,523	\$ 1,526,898	\$ 2,928,733	\$ 3,137,160	\$ 2,640,528	\$ 2,455,214	\$ 2,542,088	\$ 2,369,652

Plan fiduciary net position as a percentage of the total pension liability	84.69%	76.25%	68.50%	86.69%	74.18%	71.17%	74.09%	74.86%	72.95%	74.63%
Covered payroll	\$ 1,631,486	\$ 1,596,087	\$ 1,608,294	\$ 1,203,064	\$ 1,260,206	\$ 1,138,039	\$ 1,069,725	\$ 1,020,044	\$ 880,247	\$ 934,724
Net pension liability as a percentage of covered payroll	122.96%	177.95%	272.14%	126.92%	232.40%	275.66%	246.84%	240.70%	288.79%	253.51%

Notes to the Schedule

For measurement date 09/30/2021, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.50% to 7.40%
For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.60% to 7.50%
For measurement date 09/30/2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.70% to 7.60%
For measurement date 09/30/2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.80% to 7.70%
For measurement date 09/30/2017, amounts reported as changes of assumption resulted from lowering the investment rate of return from 7.90% to 7.80%
In addition, the assumed rates of mortality were changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report (FRS herein is the Florida Retirement System).
For measurement date 09/30/2016, amounts reported as changes of assumptions resulted from an experience study dated Sept. 20, 2016:
- The assumed rate of individual salary increases was changed from 5.5% each year to a service-based table.
- The assumed interest rate was lowered from 8.00% to 7.9%.
- The assumed rates of mortality were changed to match what is used by FRS for non-special risk participants.
- The assumed rates for Normal Retirement increased for all ages.
- The assumed rates of disability decreased by changing from Table 1207 to Table 1201.
- The inflation assumption rate was lowered from 3.00% to 2.70%, matching the long-term inflation assumption used by the Plan's investment consultant.

City of Palatka, Florida
Schedule of Employer Contributions
General Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,686,669	\$ 1,547,256	\$ 1,395,649	\$ 1,238,303	\$ 1,354,046	\$ 1,063,320	\$ 864,091	\$ 716,210	\$ 679,829	\$ 686,530
Contribution in relation to the actuarially determined contributions	1,686,668	1,508,293	1,420,542	1,259,075	1,354,046	1,062,017	1,077,055	931,520	679,825	686,545
Contribution deficiency (excess)	\$ 1	\$ 38,963	\$ (24,893)	\$ (20,772)	\$ -	\$ 1,306	\$ (212,064)	\$ (215,310)	\$ 4	\$ (15)
Covered payroll	\$ 5,476,200	\$ 4,604,929	\$ 3,920,363	\$ 3,538,009	\$ 3,689,497	\$ 3,689,497	\$ 3,486,295	\$ 3,148,480	\$ 3,197,367	\$ 2,930,299
Contributions as a percentage of covered payroll	30.80%	32.75%	36.23%	35.59%	36.70%	28.78%	30.89%	29.59%	21.26%	23.43%

Notes to the Schedule

* The schedule will present ten years comparative data when ten years become available.
Actuarially determined contribution rates are calculated as of October 1, two years prior to end of the fiscal year in which the contributions are reported.

Valuation Date for FY 2024 contribution 10/1/2022

Methods and assumption used to determine contribution rates:

Mortality rates: Healthy & Inactive Female: RP 2000 Generational Annuitant White Collar, Scale BB
Healthy & Inactive Male: RP 2000 Generational - 50% Annuitant White Collar / 50% Annuitant Blue Collar, Scale BB
Disabled: RP 2000 Disabled; Female set forward two years, Male setback for years
Interest rate: 7.80% per year compounded annually, net of investment related expenses

Retirement age:

Age	Retirement Rate	Retirement Rate
50-54	10.0%	10.0%
55	25.0%	25.0%
56-59	20.0%	20.0%
60	40.0%	40.0%
61-64	25.0%	25.0%
65+	100.0%	100.0%

Salary increases: 8% less than one year of service. 5% for one year and greater of service.
Payroll growth: None, for purpose of amortizing the unfunded actuarial liability
Marital status: 80% of active members are assumed to be married at the time of retirement. Females are assumed to be three years younger than males
Funding method: Entry Age Normal
Actuarial asset method: Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value return (net of fees).
Disability and termination rates: See following table. It is assumed that 25% of disabilities and active members deaths are service related.

Age	Percent Terminating during the year	Percent Terminating during the year disabled	Percent becoming disabled during the year
20	34.40%	34.40%	0.03%
30	30.00%	30.00%	0.04%
40	16.40%	16.40%	0.07%
50	3.40%	3.40%	0.18%

City of Palatka, Florida
Schedule of Employer Contributions
Police Officers' Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 493,710	\$ 466,779	\$ 441,806	\$ 352,187	\$ 348,758	\$ 356,207	\$ 287,152	\$ 189,571	\$ 222,150	\$ 260,864
Contribution in relation to the actuarially determined contributions	505,259	482,477	429,200	334,436	360,829	365,222	236,897	254,123	222,154	260,955
Contribution deficiency (excess)	\$ (11,549)	\$ (15,698)	\$ 12,606	\$ 17,751	\$ (12,071)	\$ (9,015)	\$ 150,255	\$ (64,552)	\$ (4)	\$ (91)
Covered payroll	\$ 1,928,555	\$ 1,604,052	\$ 1,544,776	\$ 1,449,328	\$ 1,449,328	\$ 1,484,076	\$ 1,542,023	\$ 1,396,791	\$ 1,436,141	\$ 1,354,573
Contributions as a percentage of covered payroll	26.20%	30.08%	27.78%	23.08%	24.90%	24.61%	14.71%	18.19%	15.47%	19.26%

Notes to the Schedule
Actuarially determined contribution rates are calculated as of October 1, two years prior to end of the fiscal year in which the contributions are reported.

Valuation Date for FY 2024 contribution 10/1/2022

Methods and assumption used to determine contribution rates:

Mortality rates: Female: RP 2000 Generational Combined Healthy White Collar, Scale BB
Male: RP 2000 Generational - 10% Combined Healthy White Collar / 90% Combined Healthy Blue
Disabled Female: 60% RP 2000 Disabled Female set forward two years, 40% annuitant White Collar
Disabled Male: 60% RP 2000 Disabled Male set forward two years, 40% annuitant White Collar
Interest rate: 7.80% per year compounded annually, net of investment related expense

Retirement age:

Service 7-24 Years		Service 25-29 Years	
Years after Eligibility	Retirement Rate	Years after Eligibility	Retirement Rate
0	20.0%	50	20.0%
1	20.0%	51	20.0%
2	20.0%	52+	100.0%
3	50.0%		
4	75.0%		
5+	100.0%	Service 30+ Years	
		All Ages	100.0%

Salary increases: Based on years of service. 10% at 6; 5.5% for 1-4; 5.25% for 5-9; 5.0% for 10-14; and 4.75% for 15+

Payroll growth: None, for purpose of amortizing the unfunded actuarial liability

Funding method: Entry Age Normal

Actuarial asset method: Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value return (net of fees).

Disability and termination rates: See following table. It is assumed that 75% of disablements are service related.

Years of Service	Termination Rate	Percent becoming disabled during the year	
Age			
<5	15.00%	20	0.07%
14-May	10.00%	30	0.11%
15	5.00%	40	0.19%
16	4.00%	50	0.51%
17	3.50%		
18	3.00%		
19	2.50%		
20+	2.00%		

City of Palatka, Florida
Schedule of Employer Contributions
Firefighters’ Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 575,915	\$ 721,431	\$ 657,673	\$ 549,800	\$ 585,996	\$ 512,117	\$ 488,466	\$ 455,959	\$ 380,267	\$ 345,915
Contribution in relation to the actuarially determined contributions	562,930	734,416	653,489	550,113	584,489	511,475	488,466	455,965	380,264	345,912
Contribution deficiency (excess)	\$ 12,985	\$ (12,985)	\$ 4,184	\$ (313)	\$ 1,507	\$ 642	\$ (3,020)	\$ (6)	\$ 3	\$ 3
Covered payroll	\$ 1,631,486	\$ 1,596,087	\$ 1,408,294	\$ 1,203,064	\$ 1,260,206	\$ 1,260,206	\$ 1,138,039	\$ 1,069,725	\$ 1,020,044	\$ 880,247
Contributions as a percentage of covered payroll	34.50%	46.01%	46.40%	45.73%	46.38%	40.59%	42.92%	42.62%	37.28%	39.30%

Notes to the Schedule

Actuarially determined contribution rates are calculated as of October 1, two years prior to end of the fiscal year in which the contributions are reported.

Valuation Date for FY 2024 contribution 10/1/2022

Methods and assumption used to determine contribution rates:

Mortality rates:

Female: RP 2000 Generational Combined Healthy White Collar, Scale BB
Male: RP 2000 Generational - 10% Combined Healthy White Collar / 90% Combined Healthy Blue Collar Scale BB
Disabled Female: 60% RP 2000 Disabled Female set forward two years, 40% annuient White Collar
Disabled Male: 60% RP 2000 Disabled Male set forward two years, 40% annuient White Collar
75% of active deaths are assumed to happen in the line duty.
7.80% per year compounded annually, net of investment related expenses.

Interest rate:

Retirement age:

Service 7-24 Years	
Years after Eligibility	Retirement Rate
0	20.0%
1	20.0%
2+	20.0%

Salary increases:

Based on years of service. 10% at 0; 5.0% for 10-14; and 4.75% for 15+

Payroll growth:

None, for purpose of amortizing the unfunded actuarial liability

Marital status:

75% of active members are assumed to be married at the time of retirement. Females are assumed to be three years younger than males.

Funding method:

Entry Age Normal

Actuarial asset method:

Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value return (net of fees).

Disability and termination rates:

Years of Service		Percent becoming disabled	
Service	Termination Rate	Age	during the year
0-2	5.00%	20	0.07%
3-5	7.50%	30	0.11%
6	0.00%	40	0.19%
7-8	10.00%	50	0.51%
9+	2.00%	60	1.66%

City of Palatka, Florida
Schedule of Investment Returns
Pension Plan
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	General Plan		2017	2016	2015
Annual money-weighted rate of return, net of investment expenses	23.33%	7.45%	-17.75%	18.21%	7.73%	2019	2018	8.99%	9.55%	-2.32%
						4.35%	5.61%			
	2024	2023	2022	2021	2020	Police Officers' Plan		2017	2016	2015
Annual money-weighted rate of return, net of investment expenses	22.65%	8.27%	-16.46%	19.55%	8.78%	2019	2018	11.32%	9.54%	-3.91%
						3.58%	7.27%			
	2023	2023	2022	2021	2020	Firefighters' Plan		2017	2016	2015
Annual money-weighted rate of return, net of investment expenses	22.40%	7.73%	-16.95%	19.03%	8.88%	2019	2018	11.32%	9.21%	-3.92%
						3.77%	7.18%			

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City of Palatka, Florida
Schedule of Change in City’s Other Postemployment Benefit Plan
Liability and Related Ratios
Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ -	\$ 50,452	\$ 68,198	\$ 71,027	\$ -	\$ 43,970	\$ 47,262
Interest	-	33,832	17,713	18,379	-	25,549	22,375
Difference between expected and actual experience	-	-	(159,593)	106,153	-	-	-
Changes of assumptions	-	(7,400)	(51,971)	(25,250)	-	67,368	(55,452)
Benefit payments	-	(38,796)	(33,252)	(29,997)	-	(14,973)	(13,800)
Net changes in total OPEB liability	-	38,088	(158,905)	140,312	-	121,914	385
Total OPEB liability-beginning	716,066	677,978	836,883	696,571	696,571	574,657	574,272
Total OPEB liability-ending	716,066	716,066	677,978	836,883	696,571	696,571	574,657
Covered payroll	\$ 6,564,605	\$ 6,564,605	\$ 6,232,190	\$ 6,232,190	\$ 6,232,190	\$ 6,243,122	\$ 5,930,690
Net pension liability as a percentage of covered payroll	10.91%	10.91%	10.88%	13.43%	11.18%	11.16%	9.69%

Notes to the Schedule

* The schedule will present ten years comparative data when ten years become available.
2018 changes in assumptions and other inputs reflect a change in the discount rate from 3.64% in 2017 to 4.18% in 2018.
2019 changes in assumptions and other inputs reflect a change in the discount rate from 4.18% in 2018 to 3.58% in 2019.
2020 changes in assumptions and other inputs reflect a change in the discount rate from 3.58% in 2019 to 2.14% in 2020.
Covered employee payroll was projected onyear forward from the valuation date for the reporting period ending September 30, 2020.
See Note 10 to the financial statements for detailed information on the City's OPEB Plan.

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Supplementary Information

DRAFT # 4 — Rev — 6-25-2025

City of Palatka, Florida
Major Governmental Capital Project Fund
September 30, 2024

Capital Project Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures. The City maintains the following Capital Project Fund:

Better Place Plan Fund is used to account for revenues received from a discretionary surtax imposed to finance certain capital projects.

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City of Palatka, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – Better Place Plan Fund
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 1,329,788	\$ 1,329,788	\$ 1,346,793	\$ 17,005
Intergovernmental	6,233,044	6,233,044	807,171	(5,425,873)
Total revenues	7,562,832	7,562,832	2,153,964	(5,408,868)
Expenditures:				
Current:				
General government	7,463,774	7,463,774	588,017	6,875,757
Capital outlay	5,025,722	5,025,722	1,466,358	3,578,964
Debt service				
Principal retirement	69,724	69,724	69,724	-
Interest and fiscal charges	13,622	13,622	13,622	-
Total expenditures	12,572,842	12,572,842	2,118,121	10,454,721
Excess of revenues over expenditures	(5,010,010)	(5,010,010)	35,843	5,045,853
Other financing sources (uses):				
Operating transfer in	867,831	867,831	-	(867,831)
Operating transfer out	-	-	(3,358)	(3,358)
Capital lease issuance	3,000,000	3,000,000	-	(3,000,000)
Reserves	1,142,179	1,142,179		
Total other financing sources (uses):	5,010,010	5,010,010	(3,358)	(5,013,368)
Net change in fund balance	\$ -	\$ -	32,485	\$ 32,485
Fund balances - beginning of year			1,171,705	
Fund balance, end of year			\$ 1,204,190	

City of Palatka, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual – Special Revenue Fund
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	<u>\$ 2,193,181</u>	<u>\$ 2,193,181</u>	<u>\$ 441,659</u>	<u>\$ (1,751,522)</u>
Total revenues	<u>2,193,181</u>	<u>2,193,181</u>	<u>441,659</u>	<u>(1,751,522)</u>
Expenditures:				
General government	50,000	50,000	341,421	(291,421)
Capital outlay	<u>2,143,181</u>	<u>2,143,181</u>	<u>100,338</u>	<u>2,042,943</u>
Total expenditures	<u>2,193,181</u>	<u>2,193,181</u>	<u>441,759</u>	<u>1,751,522</u>
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses):				
Operating transfer in	-	-	-	-
Operating transfer out	-	-	(4,881)	(4,881)
Issuance of debt	-	-	-	-
Capital lease	-	-	-	-
Total other financing sources (uses):	-	-	(4,881)	(4,881)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(4,881)</u>	<u>\$ (4,881)</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ (4,881)</u>	

DRAFT # 4 — REV — 06-25-2025

Statistical Section
(unaudited)

DRAFT #4 - REVISED 6-25-2025

City of Palatka, Florida
Statistical Section
September 30, 2024

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

	<u>Page Number</u>
Financial Trends	85
These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.	
Revenue Capacity	87
These schedules contain information to help the reader assess the factors affecting the city's ability to generate its property and sales taxes.	
Debt Capacity	92
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
Demographic and Economic Information	98
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	100
These schedules contain information about the city's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.	

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

Table 1
City of Palatka, Florida
Net Position by Component – Last Ten Fiscal Years
September 30,

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Government Activities										
Net Investment in Capital Assets	\$ 12,679,116	\$ 12,532,966	\$ 13,804,049	\$ 15,939,443	\$ 15,588,396	\$ 16,548,465	\$ 17,546,712	\$ 20,209,112	\$ 26,147,986	\$ 25,054,992
Restricted	624,403	1,264,580	1,312,154	1,021,993	1,333,192	1,878,138	1,455,862	2,649,215	3,286,133	4,059,441
Unrestricted	(1,856,659)	(3,030,254)	(2,490,897)	(3,636,491)	(3,620,052)	(2,360,517)	3,024,062	4,174,169	1,408,394	3,696,329
Total Governmental Activities Net Position	\$ 11,446,860	\$ 10,767,292	\$ 12,625,306	\$ 13,324,945	\$ 13,301,536	\$ 15,956,086	\$ 22,026,636	\$ 27,032,496	\$ 30,842,513	\$ 32,810,762
Business-Type Activities										
Net Investment in Capital Assets	\$ 37,721,799	\$ 37,456,909	\$ 36,415,452	\$ 36,963,783	\$ 37,042,784	\$ 38,662,341	\$ 40,434,532	\$ 42,015,142	\$ 47,836,865	\$ 47,862,365
Restricted	334,897	334,285	334,196	8,095	8,095	8,095	8,095	8,095	8,095	8,095
Unrestricted	(439,062)	(875,644)	(403,255)	(814,056)	(942,367)	1,729,503	2,523,288	4,127,449	4,025,946	11,027,978
Total Business-Type Net Position	\$ 37,617,634	\$ 36,915,550	\$ 36,346,393	\$ 36,157,822	\$ 36,108,512	\$ 40,399,939	\$ 42,965,915	\$ 46,150,686	\$ 51,870,906	\$ 58,898,438
Primary Government										
Net Investment in Capital Assets	\$ 50,400,915	\$ 49,989,875	\$ 50,219,501	\$ 51,903,226	\$ 52,631,180	\$ 55,210,806	\$ 57,981,244	\$ 62,224,254	\$ 73,984,851	\$ 72,917,357
Restricted	959,300	1,598,865	1,646,350	1,030,088	1,341,287	1,834,233	1,463,957	2,657,310	3,294,228	4,067,536
Unrestricted	(2,295,721)	(3,905,898)	(2,894,152)	(4,450,547)	(3,861,419)	(731,014)	5,547,350	8,301,618	5,434,340	14,724,307
Total Primary Government Net Position	\$ 49,064,494	\$ 47,682,842	\$ 48,971,699	\$ 49,482,767	\$ 50,111,048	\$ 56,314,025	\$ 64,992,551	\$ 73,183,182	\$ 82,713,419	\$ 91,709,200

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Table 2
City of Palatka, Florida
Changes in Net Position – Last Ten Fiscal Years
Fiscal Years Ending September 30,

Expenses	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Government Activities:										
General Government	\$ 1,901,557	\$ 2,008,770	\$ 1,828,406	\$ 2,727,715	\$ 2,551,615	\$ 2,428,291	\$ 3,682,728	\$ 10,427,156	\$ 7,458,215	\$ 5,498,899
Public Safety	7,279,129	7,380,867	7,015,197	6,269,939	6,560,327	6,240,590	4,330,489	6,825,346	6,259,573	8,439,505
Physical Environment	408,379	91,593	233,000	626,037	7,379	-	-	-	-	-
Transportation	115,762	505,409	861,820	381,563	1,120,143	950,513	835,937	1,099,756	1,148,726	1,706,442
Economic Environment	146,709	92,509	121,398	78,587	222,250	97,331	129,677	558,395	78,619	175,517
Human Services	178,223	78,523	37,322	69,468	34,219	39,416	70,671	99,420	80,922	88,888
Culture and Recreation	383,685	479,185	348,255	1,529,633	767,710	745,791	667,571	505,510	965,895	1,040,210
Interest on Long-Term Debt	61,641	56,534	46,948	35,048	26,173	143,738	42,482	42,764	35,049	45,521
Total Governmental Activities Expenses	\$ 10,475,085	\$ 10,693,390	\$ 10,492,346	\$ 11,717,990	\$ 11,290,016	\$ 10,645,670	\$ 9,654,506	\$ 19,658,147	\$ 16,026,999	\$ 16,994,982
Business-Type Activities:										
Airport	\$ 1,490,532	\$ 1,433,879	\$ 1,563,492	\$ 1,658,643	\$ 1,692,235	\$ 1,575,106	\$ 1,821,200	\$ 2,618,225	\$ 2,156,530	\$ 1,983,167
Water	4,897,142	4,820,628	5,064,916	5,126,552	6,377,706	4,582,273	4,813,893	7,833,032	7,079,640	6,419,554
Golf Course	975,398	990,203	434,136	184,179	313,114	268,346	1,266	370,392	443,201	244,558
Sanitation	1,498,411	1,687,785	1,812,266	1,965,515	1,925,934	1,992,653	1,868,155	1,796,345	2,466,360	2,704,834
Total Business-type Activities Expenses	8,861,483	8,932,495	8,874,810	8,934,889	10,308,989	8,428,748	8,775,409	12,617,994	12,145,731	11,352,113
Total Primary Government Expenses	\$ 19,336,568	\$ 19,625,885	\$ 19,367,156	\$ 20,652,879	\$ 21,599,005	\$ 19,074,418	\$ 18,539,972	\$ 32,276,141	\$ 28,172,730	\$ 28,347,095
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 107,744	\$ 108,498	\$ 113,410	\$ 90,743	\$ 90,371	\$ 150,407	\$ 238,627	\$ 192,964	\$ 168,166	\$ 188,176
Public Safety	1,015,140	855,598	1,129,789	1,902,535	1,556,534	1,566,735	1,662,111	1,841,316	1,866,153	2,225,525
Other	199,565	153,721	149,957	143,004	149,833	189,160	194,537	133,582	67,564	500,629
Operating Grants and Contributions	794,957	886,922	884,023	1,033,856	2,041,573	535,522	3,055,592	2,868,124	452,845	309,758
Capital Grants and Contributions	2,362,571	1,041,768	1,820,801	2,758,409	167,348	1,539,450	373,962	184,362	5,688,804	1,248,831
Total Government Activities Program Revenues	\$ 4,479,977	\$ 3,046,507	\$ 4,097,980	\$ 5,928,542	\$ 4,008,223	\$ 3,981,274	\$ 5,524,829	\$ 5,220,348	\$ 8,243,532	\$ 4,472,919
Business-type Activities:										
Charges for Services:										
Airport	\$ 781,847	\$ 723,767	\$ 808,116	\$ 844,455	\$ 932,937	\$ 857,692	\$ 1,073,635	\$ 1,260,892	\$ 1,172,975	\$ 869,460
Water	4,350,056	4,843,922	5,006,665	5,050,043	6,007,511	6,482,818	7,153,131	8,965,660	7,932,537	8,830,556
Golf Course	704,846	665,847	178,198	65,168	94,760	93,756	106,506	124,956	123,872	122,323
Sanitation	1,641,581	1,652,675	1,719,726	1,860,875	2,169,518	2,372,742	2,542,335	3,673,720	3,229,006	3,553,156
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	1,724,898	361,721	820,508	454,178	2,360,920	3,004,460	1,598,364	3,108,625	5,739,371	6,833,757
Total Business-type Activities Program Revenues	\$ 9,203,228	\$ 8,247,932	\$ 8,533,217	\$ 9,197,719	\$ 11,565,646	\$ 12,811,468	\$ 12,473,971	\$ 17,133,853	\$ 18,197,761	\$ 20,209,252
Total Primary Government Revenues	\$ 13,683,205	\$ 11,294,439	\$ 12,631,197	\$ 15,126,266	\$ 15,570,469	\$ 16,792,742	\$ 17,998,800	\$ 22,354,201	\$ 26,441,293	\$ 24,682,171
Net (Expense)/Revenue										
Governmental Activities	\$ (5,995,108)	\$ (7,646,883)	\$ (6,394,366)	\$ (5,789,443)	\$ (7,285,193)	\$ (6,664,396)	\$ (4,239,734)	\$ (14,437,799)	\$ (7,783,467)	\$ (12,522,063)
Business-type Activities	341,745	(684,557)	(341,593)	262,830	1,256,657	4,387,910	3,698,562	4,515,859	6,052,030	8,857,139
Total Primary Government Net Expense	\$ (5,653,363)	\$ (8,331,440)	\$ (6,735,959)	\$ (5,526,613)	\$ (6,028,536)	\$ (2,276,486)	\$ (541,172)	\$ (9,921,940)	\$ (1,731,437)	\$ (3,664,924)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	\$ 3,506,000	\$ 2,751,117	\$ 2,573,515	\$ 2,817,740	\$ 2,993,993	\$ 3,191,578	\$ 3,348,931	\$ 3,572,990	\$ 3,917,898	\$ 4,697,289
Sales Tax and Other State Shared Revenue	94,451	836,379	875,598	919,960	944,007	2,540,796	2,874,246	2,586,742	2,662,531	2,488,654
Special Assessment-Fire Protection	-	948,803	1,653,302	-	-	-	-	-	-	-
Franchise Fees	1,837,391	813,569	799,700	797,257	744,975	760,305	835,903	1,170,290	1,161,627	1,142,870
Other Taxes	1,141,195	1,154,169	1,389,860	1,470,465	1,484,626	1,500,768	1,565,915	2,195,035	2,382,462	2,705,082
Investment Earnings	1,829	1,850	2,668	2,753	40,053	41,551	6,122	22,569	230,234	644,486
Contribution from component unit	300,000	250,000	159,210	186,626	176,382	181,203	189,379	45,766	41,528	46,287
Miscellaneous	115,964	120,432	90,106	147,351	254,830	251,481	403,716	951,067	311,272	658,833
Loss on sale of Land	-	-	-	-	-	-	-	-	-	-
Transfers	(19,536)	90,996	(68,790)	374,746	622,918	809,264	1,128,072	1,331,916	690,428	1,871,088
Total Government Activities	\$ 6,673,014	\$ 6,967,315	\$ 7,475,169	\$ 6,716,898	\$ 7,261,784	\$ 9,276,946	\$ 10,352,284	\$ 11,876,375	\$ 11,397,980	\$ 14,254,589
Business-type Activities:										
Investment Earnings	\$ 209	\$ 1,117	\$ 144	\$ 9,468	\$ 10,809	\$ 4,686	\$ 77	\$ 207	\$ 1,559	\$ 5,335
Miscellaneous	101,196	72,358	84,426	1,538	7,142	4,422	2,661	621	13,400	214,557
Transfers	19,536	(90,996)	68,790	(374,746)	(622,918)	(809,264)	(1,128,072)	(1,331,916)	(690,428)	(1,871,088)
Total Business-type Activities	\$ 120,941	\$ (17,521)	\$ 153,360	\$ (363,740)	\$ (604,967)	\$ (800,156)	\$ (1,125,334)	\$ (1,331,088)	\$ (675,469)	\$ (1,651,196)
Total Primary Government	\$ 6,793,955	\$ 6,949,794	\$ 7,628,529	\$ 6,353,158	\$ 6,656,817	\$ 8,476,790	\$ 9,226,950	\$ 10,545,287	\$ 10,722,511	\$ 12,603,393
Changes in Net Position										
Governmental Activities	\$ 677,906	\$ (679,568)	\$ 1,080,803	\$ 927,455	\$ (23,409)	\$ 2,612,550	\$ 6,112,550	\$ (2,561,424)	\$ 3,578,513	\$ 1,732,526
Business-type Activities	462,686	(702,084)	(188,233)	(100,910)	651,690	3,587,754	2,573,228	3,184,771	5,376,561	7,205,943
Total Primary Government	\$ 1,140,592	\$ (1,381,652)	\$ 892,570	\$ 826,545	\$ 628,281	\$ 6,200,304	\$ 8,685,778	\$ 623,347	\$ 8,955,074	\$ 8,938,469

Table 3
City of Palatka, Florida
Fund Balance, Governmental Funds – Last Ten Fiscal Years
September 30,

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 6,141,460	\$ 5,456,735	\$ 5,580,458	\$ 5,966,997	\$ 6,212,465	\$ 6,294,709	\$ 6,706,680	\$ 7,199,215	\$ 7,718,201	\$ 8,460,958
Permits, fees and special assessments	1,076,832	1,915,657	2,621,392	2,259,082	2,074,289	2,080,783	2,402,149	2,781,264	2,873,169	3,438,007
Intergovernmental	1,636,665	2,102,242	1,513,660	3,421,419	1,358,140	3,006,045	523,334	6,162,395	7,306,439	2,626,819
Charges for Services	295,691	212,004	180,804	207,554	277,697	320,129	402,854	362,433	242,920	438,433
Fines and Forfeitures	630,674	597,665	884,679	343,332	41,873	58,407	44,535	73,485	100,781	137,980
Miscellaneous	1,210,711	591,814	437,286	578,637	774,602	688,886	799,189	1,235,666	709,565	1,559,716
Total Revenues	\$ 10,992,033	\$ 10,876,117	\$ 11,218,279	\$ 12,777,021	\$ 10,739,066	\$ 12,448,956	\$ 14,749,041	\$ 17,814,458		\$ 16,661,913
Expenditures										
General Government	\$ 1,251,002	\$ 1,243,328	\$ 1,485,611	\$ 3,633,916	\$ 2,119,997	\$ 4,222,085	\$ 3,297,542	\$ 9,847,375	\$ 7,316,192	\$ 4,554,883
Public Safety	6,402,949	6,141,403	6,163,129	5,926,197	5,957,234	5,991,935	5,981,621	6,493,489	7,140,052	7,832,908
Physical Environment	404,042	85,925	233,000	356,376	465,000	-	-	50,000	-	-
Transportation	477,959	474,693	814,121	794,787	1,049,231	792,401	671,825	866,933	896,002	1,156,931
Economic Environment	146,709	92,509	121,398	78,587	298,500	97,331	129,677	323,124	78,619	175,517
Human Services	178,712	78,256	33,753	62,557	14,211	33,104	29,227	44,336	75,895	81,289
Culture and Recreation	2,361,161	553,865	1,672,744	2,150,486	695,485	563,282	485,070	534,287	777,168	724,506
Debt Service										
Principal Retirement	488,900	534,247	592,062	602,715	448,989	302,083	277,748	254,198	332,053	393,061
Interest and Fiscal Charges	61,641	56,534	46,948	35,048	26,173	143,738	47,482	42,764	35,049	45,521
Total Expenditures	\$ 11,773,075	\$ 9,260,760	\$ 11,162,766	\$ 13,406,660	\$ 10,730,137	\$ 12,156,859	\$ 10,920,192	\$ 18,456,506		\$ 14,964,616
Excess of Revenues Over (Under) Expenditures	\$ (781,042)	\$ 1,615,357	\$ 55,513	\$ (863,639)	\$ 8,929	\$ 292,097	\$ 3,828,849	\$ (642,048)	\$ 2,300,045	\$ 1,697,297
Other Financing Sources (Uses)										
Capital Lease Issuance	\$ 389,000	\$ -	\$ 56,013	\$ 680,000	\$ 253,966	\$ 514,940	\$ 416,882	\$ -	\$ -	\$ -
Transfer In	482,992	782,517	1,544,568	1,695,017	1,172,741	1,188,850	1,365,562	7,063,194	1,586,592	2,299,063
Transfer Out	(502,528)	(691,521)	(1,413,592)	(1,320,271)	(549,823)	(379,586)	(237,490)	(5,731,278)	(896,164)	(427,975)
Payment to refunded bonds escrow agent	-	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 369,464	\$ 90,996	\$ (12,377)	\$ 1,054,746	\$ 876,884	\$ 1,324,204	\$ 1,544,954	\$ 1,331,916		\$ 1,871,088
Special items										
Proceeds from sale of land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (411,580)	\$ 1,706,353	\$ 43,136	\$ 191,098	\$ 885,813	\$ 1,616,301	\$ 5,373,803	\$ 689,868	\$ 2,300,045	\$ 3,568,385
Acquisition of Capital Assets	\$ 2,856,864	\$ 467,291	\$ 1,627,247	\$ 3,215,979	\$ 673,226	\$ 2,110,597	\$ 1,612,955	\$ 3,523,243	\$ 3,523,243	\$ 3,523,243
Debt Service as a Percentage of Non-Capital Expenditures	6.17%	6.72%	6.70%	6.12%	5.72%	4.28%	3.41%	1.44%	2.62%	3.70%

Table 4
City of Palatka, Florida
Changes in Fund Balance, Governmental Funds – Last Ten Fiscal Years
Fiscal Years Ending September 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues											
Taxes	\$ 5,871,626	\$ 5,844,953	\$ 6,027,416	\$ 6,141,460	\$ 5,456,735	\$ 5,580,458	\$ 5,966,997	\$ 6,212,463	\$ 6,294,709	\$ 6,706,680	\$ 8,460,958
Permits, fees and special assessments	758,887	990,001	961,392	1,076,832	1,915,657	2,621,392	2,259,082	2,074,289	2,080,783	2,362,449	3,438,007
Intergovernmental	2,029,005	1,185,395	998,824	1,636,665	2,102,242	1,513,660	3,421,419	1,358,140	3,006,045	4,523,334	2,626,819
Charges for Services	209,738	245,095	276,570	295,691	212,004	180,804	207,554	27,600	320,129	302,854	438,433
Fines and Forfeitures	106,623	427,324	838,313	630,674	597,665	884,679	343,332	41,800	58,407	54,535	137,980
Miscellaneous	219,412	719,469	635,493	1,210,711	591,814	437,286	578,637	1,100,600	688,883	799,189	1,559,716
Total Revenues	\$ 9,195,291	\$ 9,412,237	\$ 9,738,008	\$ 10,992,033	\$ 10,876,117	\$ 11,218,279	\$ 12,777,021	\$ 10,733,066	\$ 12,448,956	\$ 14,749,041	\$ 16,661,913
Expenditures											
General Government	\$ 2,330,934	\$ 1,651,710	\$ 1,184,004	\$ 1,251,002	\$ 1,243,328	\$ 1,485,611	\$ 3,633,900	\$ 2,119,997	\$ 4,232,985	\$ 3,297,542	\$ 4,554,883
Public Safety	5,192,326	5,713,322	6,634,839	6,402,949	6,141,403	6,163,129	5,220,199	5,957,234	5,991,935	5,981,621	7,832,908
Physical Environment	-	-	415,967	404,042	85,925	233,000	356,076	467	-	-	-
Transportation	548,073	486,426	553,104	477,959	474,693	814,121	794,000	1,049,281	792,401	671,825	1,156,931
Economic Environment	349,296	184,981	280,156	146,709	92,509	121,398	78,387	298,292	97,331	129,677	175,517
Human Services	140,296	142,233	164,899	178,712	78,256	33,753	62,557	34,219	33,104	29,227	81,289
Culture and Recreation	465,756	449,350	1,253,442	2,361,161	553,865	1,672,744	2,150,486	695,485	563,282	485,070	724,506
Debt Service											
Principal Retirement	330,468	335,816	534,892	488,900	534,247	592,062	602,715	548,989	302,083	277,748	393,061
Interest and Fiscal Charges	149,483	155,598	67,579	61,641	56,534	48,948	35,048	26,173	143,738	47,482	45,521
Total Expenditures	\$ 9,506,632	\$ 9,119,636	\$ 11,088,902	\$ 11,773,075	\$ 9,260,760	\$ 11,688,566	\$ 13,640,669	\$ 10,730,137	\$ 12,156,859	\$ 10,920,192	\$ 14,964,616
Excess of Revenues Over (Under) Expenditures	\$ (311,341)	\$ 292,601	\$ (1,350,894)	\$ (781,042)	\$ 1,615,357	\$ 55,513	\$ (863,648)	\$ 8,929	\$ 292,097	\$ 3,828,849	\$ 1,697,297
Other Financing Sources (Uses)											
Capital Lease Issuance	\$ 26,009	\$ 300,000	\$ 520,700	\$ 389,000	\$ -	\$ 56,413	\$ 680,000	\$ 253,966	\$ 514,940	\$ 416,882	\$ 1,714,355
Transfer In	1,088,468	685,099	1,308,196	482,992	1,032,617	1,344,802	1,695,017	1,172,741	1,188,850	1,365,562	2,299,063
Transfer Out	(736,147)	(471,497)	(2,936,715)	(502,528)	(91,521)	(1,413,592)	(1,320,271)	(549,823)	(379,586)	(237,490)	(427,975)
Payment to refunded bonds escrow agent	-	(1,866,667)	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	1,890,000	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 378,330	\$ 536,935	\$ (1,107,819)	\$ 369,462	\$ 90,996	\$ (12,377)	\$ 1,054,746	\$ 876,884	\$ 1,324,204	\$ 1,544,954	\$ 3,585,443
Special items											
Proceeds from sale of land	\$ -	\$ -	\$ 311,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 66,989	\$ 829,536	\$ (2,146,763)	\$ (21,578)	\$ 1,706,353	\$ 43,136	\$ 191,098	\$ 885,813	\$ 1,616,301	\$ 5,373,803	\$ 5,282,740
Acquisition of Capital Assets	\$ 1,157,811	\$ 245,613	\$ 2,137,099	\$ 2,856,864	\$ 467,291	\$ 1,627,247	\$ 3,215,979	\$ 673,226	\$ 2,110,597	\$ 1,612,955	\$ 3,523,243
Debt Service as a Percentage of Non-Capital Expenditures	5.75%	5.54%	6.63%	6.17%	6.72%	6.70%	6.12%	5.72%	4.28%	3.41%	3.70%

Table 5
City of Palatka, Florida
Taxable and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY*		TOTALS		Total Direct Tax Rate	Ratio Total Taxable Value to Estimated Actual Value
	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value		
2012-13	309,467,179	631,505,080	54,838,730	86,657,926	364,305,909	718,163,006	9.1749	50.73%
2013-14	312,960,196	638,829,722	54,787,757	89,543,661	367,747,953	728,373,383	9.1749	50.49%
2014-15	318,343,135	645,989,098	54,579,756	97,774,215	372,922,891	743,763,313	9.1749	50.14%
2015-16	332,051,212	657,991,860	51,457,342	96,823,302	383,508,554	754,815,162	6.9967	50.81%
2016-17	351,896,928	689,357,447	58,333,154	100,594,145	410,230,082	789,951,592	6.4000	51.93%
2017-18	369,198,476	723,289,677	68,504,101	107,953,941	437,702,577	830,343,618	6.4000	52.71%
2018-19	392,589,294	771,432,092	68,468,396	105,539,291	461,057,690	876,971,383	6.4000	52.57%
2019-20	413,633,487	804,669,541	71,898,754	163,548,157	485,532,241	968,217,699	6.4000	50.15%
2020-21	441,336,737	847,856,699	73,012,701	197,501,443	514,349,438	1,045,358,142	6.4000	52.05%
2021-22	474,669,874	950,832,010	87,694,385	202,130,667	562,364,259	1,152,962,677	6.4000	48.78%

*Centrally assessed values are included under Personal Property in this table.

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

Source: Putnam County Property Appraiser

Table 6
City of Palatka, Florida
Property Taxable Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy	Delinquent Tax Collections	Total Tax Collections	% of Total Collections to Levy
2013	3,345,632	3,244,766	09699	12,660	3,257,426	09736
2014	3,323,508	3,262,179	09815	5,509	3,267,687	09832
2015	3,409,963	3,309,868	09706	8,707	3,318,575	09732
2016	2,757,997	2,545,988	09221	16,112	2,562,101	09290
2017	2,679,105	2,370,771	08849	16,305	2,387,076	08910
2018	2,768,368	2,540,806	09178	11,999	2,552,805	09221
2019	2,930,646	2,701,320	09217	11,180	2,712,500	09256
2020	3,090,935	2,858,102	09247	6,306	2,864,408	09267
2021	3,287,681	3,002,070	09131	7,767	3,009,837	09155
2022	\$ 3,745,967	\$ 3,189,082	08513	11,274	3,200,356	08543

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

Source: Putnam County Tax Collector

Table 7
City of Palatka, Florida
Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	City of Palatka			Putnam County			Schools			Other	Total
	Operating Millage	Debt Service	Total City Millage	Operating Millage	Debt Service	Total County Millage	Operating Millage	Debt Service	Total Schools		
2013	9.1749	0.0000	9.1749	8.5765	0.0000	8.5765	7.356	0.000	7.356	0.3313	25.439
2014	9.1749	0.0000	9.1749	8.9000	0.0000	8.9000	7.356	0.000	7.356	0.3283	25.759
2015	9.1749	0.0000	9.1749	8.9000	0.0000	8.9000	7.204	0.000	7.204	0.3164	25.595
2016	6.9967	0.0000	6.9967	9.0914	0.0000	9.0914	6.924	0.000	6.924	0.3023	23.314
2017	6.4000	0.0000	6.4000	9.8892	0.0000	9.8892	6.354	0.000	6.354	0.2724	22.916
2018	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	6.155	0.000	6.155	0.2562	22.406
2019	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	5.869	0.000	5.869	0.2562	22.120
2020	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	5.869	0.000	5.869	0.6254	22.489
2021	6.4000	0.0000	6.4000	9.5946	0.0000	9.5946	5.869	0.000	5.869	0.6254	22.489
2022	6.4000	0.0000	6.4000	9.3099	0.0000	9.3099	5.4630	0.000	5.463	0.5342	21.707

Source: Florida Department of Revenue (Millage and Taxes Levied Report), Putnam County School District, St. Johns River Water Management District

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

Table 8
City of Palatka, Florida
Principal Taxpayers
Current and Nine Years Ago

	Fiscal Year 2022			Fiscal Year 2013		
	Taxable Assessed Value	Rank	Percentage of Total City Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Assessed Value
<u>Taxpayer:</u>						
Putnam Community Medical Center	\$ 21,068,350	1	4.10%	\$ 14,448,614	1	3.71%
Florida Power & Light	17,607,334	2	3.42%	6,657,610	4	1.71%
Wal-Mart Inc.	13,520,540	3	2.63%	11,869,249	2	3.05%
9520 Bonita Beach Rd LLC	11,863,300	4	2.31%	-		0.00%
Comcast	11,117,874	5	2.16%	-		0.00%
Revenue Properties Town & Country	10,873,419	6	2.11%	8,049,018	3	2.07%
Home Depot	7,848,774	7	1.53%	6,122,419	5	1.57%
Lowes	7,799,748	8	1.52%	5,841,381	7	0.00%
Comarco	5,887,970	9	1.14%	-		0.00%
Palatka Mall, LLC	5,426,670	10	1.06%	3,837,851	10	0.99%
Bellsouth Telecommunications	-		0.00%	6,076,759	6	1.56%
Southern Medical Associates, Inc.	-		0.00%	5,013,837	8	1.29%
Stag II Palatka LLC	-		0.00%	3,939,144	9	1.01%
Total	<u>\$ 113,013,979</u>		<u>21.97%</u>	<u>\$ 71,855,882</u>		<u>15.96%</u>

Source: Putnam County Property Appraiser

Table 9
City of Palatka, Florida
Ratio of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal		Net GBD to	Net GBD
year	Total	Personal	Per
		Income	Capita
2012	\$ -	0.00%	\$ -
2013	-	0.00%	-
2014	-	0.00%	-
2015	-	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	-
2018	-	0.00%	-
2019	-	0.00%	-
2020	-	0.00%	-
2021	-	0.00%	-
2022	-	0.00%	-

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Table 10
City of Palatka, Florida
Computation of Legal Debt Margin
September 30, 2024

The Constitution of the State of Florida, Florida Statute 200.181 and the City of Palatka, set no legal debt margin.

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Table 11
City of Palatka, Florida
Computation of Direct and Overlapping
Governmental Activities Debt
September 30, 2024

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with sales surtax revenue			
Putnam County Board of County Commissioners			
SRF - Wastewater	\$ 770,861	15.69%	\$ 120,931
Series 2008B	3,697,000	15.69%	579,978
Series 2008A	1,793,000	15.69%	281,282
Debt repaid with 1/2 cent sales tax			
Putnam County Board of County Commissioners			
USDA - Jail	8,513,600	16.00%	1,362,337
USDA - Jail	8,480,800	16.00%	1,357,088
Subtotal, overlapping debt			3,701,616
City direct debt			<u>1,555,466</u>
Total direct and overlapping debt			<u>\$ 5,257,082</u>

Source: Putnam County Board of County Commissioners

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Palatka. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

For debt repaid with sales surtax revenues, the percentage of overlapping debt applicable is estimated using the total amount of local infrastructure surtax revenues received by the City divided by the total amount of local infrastructure surtax revenues received by Putnam County.

For debt repaid with 1/2 cent sales revenues, the percentage of overlapping debt applicable is estimated using the total amount of 1/2 cent sales tax revenues received by the City divided by the total amount of 1/2 cent sales tax revenues received by Putnam County.

Table 12
City of Palatka, Florida
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income (1)	Outstanding Debt Per Capital (1)
	Loans/Notes Payable	Revenue Bonds	Capital Leases	Loans/Notes Payable	Revenue Bonds	Capital Leases			
2013	2,424,226	-	315,228	6,734,477	7,074,630	177,382	14,225,943	6.19%	1,635
2014	1,957,098	-	768,164	6,257,284	7,105,000	397,876	16,485,421	5.79%	1,589
2015	1,636,778	-	988,584	5,760,423	6,950,000	624,217	15,960,002	5.30%	1,532
2016	1,307,202	-	783,913	5,258,825	6,790,000	585,973	14,667,873	4.63%	1,391
2017	696,221	-	586,245	4,750,125	6,620,000	802,487	13,455,078	3.10%	1,262
2018	623,854	-	1,008,897	4,231,390	6,445,000	660,775	12,939,916	2.78%	1,215
2019	560,628	-	1,073,659	4,613,953	6,265,000	801,800	13,285,040	2.78%	1,239
2020	336,331	-	1,480,813	4,274,557	5,620,357	873,376	12,585,434	2.54%	1,169
2021	252,974	-	1,176,875	5,698,736	5,620,357	650,843	13,399,785	2.70%	1,280
2022	241,878	-	979,871	7,000,842	5,419,877	458,822	14,100,490	3.35%	1,339

Note: (1) See the demographic statistics table 14 for population and annual personal income data.

The figures provided represent ratios of total primary government outstanding debt to annual personal income and population.

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

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Table 13
City of Palatka, Florida
Pledged Revenue Coverage
Last Ten Fiscal Years

Airport Revenue Notes							Water Revenue Bonds and Notes					
Fiscal	Loans/Notes	Less Operating	Net Available	Debt Service			Utility Gross	Less Operating	Net Available	Debt Service		
Year	Payable	Expenses	Revenue	Principal	Interest	Coverage	Revenues	Expenses	Revenue	Principal	Interest	Coverage
2013	907,406	856,688	50,718	1,526,668	81,774	3.15%	4,133,555	3,126,815	1,006,740	382,662	429,950	123.89%
2014	800,752	763,727	37,025	143,000	39,490	20.29%	4,445,938	3,153,100	1,292,838	393,193	421,220	158.74%
2015	815,512	759,361	56,151	136,000	35,211	32.80%	4,389,299	3,266,742	1,022,957	398,861	412,073	126.15%
2016	731,026	694,973	36,053	129,000	31,166	22.51%	4,854,320	3,263,396	1,590,924	410,598	402,179	195.74%
2017	811,406	804,190	7,216	127,000	27,290	4.68%	5,033,528	4,149,525	1,084,003	424,700	389,195	133.19%
2018	867,455	836,973	30,482	124,000	23,490	20.67%	5,950,043	3,785,906	2,164,137	436,734	378,238	265.55%
2019	932,937	913,417	19,520	137,000	19,602	12.46%	6,107,511	5,093,878	913,633	447,991	362,285	112.76%
2020	857,692	750,368	107,324	142,000	15,649	68.08%	6,482,818	3,182,885	3,299,933	6,318,396	410,315	49.04%
2021	1,073,635	823,040	250,595	142,000	11,793	162.94%	7,155,131	3,596,431	3,556,700	462,433	147,838	582.81%
2022	1,260,892	1,784,865	(523,973)	133,000	7,085	-374.02%	8,965,660	6,521,181	2,444,479	458,681	231,989	353.93%

Golf Revenue Bonds							Infrastructure Surtax Revenue Note			
Fiscal	Golf Gross	Less Operating	Net Available	Debt Service			Debt Service			
Year	Revenues	Expenses	Revenue	Principal	Interest	Coverage	Sales Surtax	Principal	Interest	Coverage
2013	702,153	829,833	(127,680)	1,400,989	96,895	-8.52%	699,302	2,133,334	133,651	30.85%
2014	724,954	846,859	(121,905)	96,000	56,372	-80.00%	733,349	411,000	43,096	161.50%
2015	717,547	856,783	(139,236)	117,000	51,999	-82.39%	773,912	262,000	33,217	262.15%
2016	680,937	880,507	(199,570)	122,000	46,984	-118.10%	833,084	269,000	27,013	281.43%
2017	223,655	329,668	(106,013)	127,000	41,756	-62.82%	866,313	275,000	20,157	293.51%
2018	65,168	85,195	(20,027)	162,810	36,274	-10.06%	936,623	345,367	25,701	252.41%
2019	94,760	116,009	(21,249)	158,804	30,482	-11.23%	957,089	347,192	17,272	262.60%
2020	93,756	134,886	(41,130)	167,136	24,510	-21.46%	993,580	184,912	72,974	385.28%
2021	106,506	144,764	(38,258)	194,022	18,571	-18.00%	1,160,849	126,400	23,248	775.72%
2022	124,956	251,019	(126,063)	157,000	11,985	-74.60%	1,336,666	-	-	0.00%

Source: Finance department, audited financial statements

Table 14
City of Palatka, Florida
Demographic Statistics
Last Ten Fiscal Years

Fiscal year	Population (1)	Personal Income (million of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2013	10,230	297	26,411	4,888	9%
2014	10,377	285	27,439	4,959	8%
2015	10,418	301	28,919	5,096	7%
2016	10,548	316	30,005	5,043	6%
2017	10,662	434	40,723	5,460	5%
2018	10,649	465	43,685	5,449	5%
2019	10,723	479	44,643	5,499	4%
2020	10,770	495	45,982	5,432	5%
2021	10,468	496	47,362	5,114	6%
2022	10,532	421	40,068	5,173	4%

*Note: This schedule is intended to show information for 10 years.

Additional information will be presented as they become available.

Sources:

- (1) University of Florida, Bureau of Economic and Business Research,
Florida Estimate of Population (2007-2010, 2012-2016), 2010 Census (2011)
- (2) Personal Income figures are the results of multiplying Per Capita Personal
Income by the population
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
Figures from 2017 - 2019 are based on per capita personal income data.
Figures from 2020 are projected estimates based on trend analysis calculations.
- (4) Florida Department of Education ED Stats Tool
- (5) United States Department of Labor-Bureau of Labor Statistics

Table 15
City of Palatka, Florida
Principal Employers
Current and Nine Years Ago

<u>Employer</u>	Fiscal Year 2022			Fiscal Year 2013		
	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Putnam County School District	1,417	1	25.31%	\$ 1,490	1	27.67%
Georgia Pacific	1,000	2	17.56%	1,125	2	0.00%
Putnam County Board of County Commissioners	714	3	12.26%	666	3	12.37%
St Johns River Water Management District	700	4	11.00%	370	6	6.87%
Putnam Community Medical Center, LLC	618	5	9.48%	477	4	8.86%
St. Johns River State College	400	6	7.43%	270	5	5.01%
Walmart Supercenter	315	7	5.85%	-	-	0.00%
Publix Super Market	300	8	5.57%	-	-	0.00%
Seminole Electric Cooperative, Palatka	270	9	3.01%	205	9	5.29%
Winn Dixie Stores, Inc.	190	10	2.53%	194	6	3.60%
Palatka Health Care Center	-	-	0.00%	190	9	3.53%
Kangaroo Express	-	-	0.00%	179	10	0.00%
Total	<u>5,924</u>		<u>100.00%</u>	<u>\$ 5,246</u>		<u>73.20%</u>

Source: Putnam County Property Appraiser

*Note: This schedule is intended to show information for 10 years. Additional information will be presented as they become available.

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Table 16
City of Palatka, Florida
Operating Indicators by Function/Program
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Function/Program</u>											
General Government:											
Building permits issued	595	583	561	497	543	502	572	31	16	2	49
Business Tax Receipts											650
Building inspections conducted	1,257	898	913	994	1,415	996	1,138	-	-	-	-
Code enforcement Cases	184	214	150	88	12	140	125	132	127	127	132
Occupational license issued	1,078	675	239	866	710	830	754	632	805	805	0
Police:											
Calls for service	32,709	30,616	30,595	29,946	23,586	19,490	21,535	30,952	26,746	23,901	22,213
Physical arrests	1,047	788	788	784	617	497	405	856	969	856	581
Citations	1,660	1,470	1,904	1,294	656	317	390	1,335	785	826	709
Fire:											
Emergency responses	2,498	2,173	2,142	2,128	2,967	3,125	3,095	3,098	3,267	3,861	4,386
Fires extinguished	41	125	374	398	58	63	85	58	62	79	90
Refuse collection:											
Customers	3,869	3,827	3,867	3,873	3,914	1,987	4,605	4,342	4,089	4,675	4,137
Other public works:											
Street resurfaced (miles)	-	-	-	-	-	0	0.3	0.2	0.2	0.2	0.3
Potholes repaired	58	63	65	40	16	128	97	64	64	64	41
Parks and recreation:											
Community center rentals	83	129	65	72	63	141	137	137	58	58	83
Human Services:											
Interments	107	117	79	111	97	99	113	73	125	125	73
Water:											
Water main breaks	7	26	64	107	269	292	338	307	391	391	125
Average daily consumption (thousands of gallons)	1,811	1,684	1,706	1,728	1,654	1,316	1,143	1,710	1,317	1,665	1,472
Peak daily consumption (thousands of gallons)	2,908	2,139	2,634	2,420	2,278	1,726	1,941	2,012	2,021	2,480	2,480
Wastewater:											
Average daily treatment (thousands of gallons)	2,040	1,540	1,700	1,500	1,330	1,429	1,429	1,519	1,520	1,950	1,640
Airport:											
Rentals Hangars	54	54	55	55	64	64	64	64	64	64	73
Building	1	2	2	2	2	2	3	3	3	3	3
Land leases	1	1	1	1	1	1	1	1	1	1	1
Commercial Hangars	3	3	3	3	3	3	3	3	3	3	3
Executive Hangars	3	3	3	3	4	4	4	4	4	4	4

Source: Departments of the City

Table 17
City of Palatka, Florida
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Function/Program</u>											
Police:											
Stations	1	1	1	1	1	2	2	2	2	2	2
Patrol units	24	22	21	21	22	22	22	22	22	22	22
Fire:											
Stations	2	2	2	2	2	2	2	2	2	2	2
Firefighters	23	24	24	24	24	23	23	23	26	26	26
Refuse collection:											
Collection trucks	6	6	6	6	6	6	8	8	8	8	8
Other public works:											
Streets(miles)	71.18	71.18	60.00	60.00	60.00	71.80	71.80	71.80	71.80	71.80	71.8
Traffic signals	21	21	12	12	39	33	18	18	18	18	14
Parks and Recreation:											
Acreage	26.67	26.67	45.36	45.36	45.36	45.36	46.36	46.36	46.36	46.36	46.36
Playgrounds	10	10	5	5	7	10	8	8	8	8	8
Baseball/softball diamonds	5	5	4	4	3	4	4	4	4	4	4
Community Centers	1	1	2	2	2	2	2.0	2.0	2.0	2.0	2
Water:											
Water mains(miles)	108	108	108	108	112	108	108	108	108	108	108
Fire hydrants	578	578	581	581	543	560	560	560	560	560	560
Storage capacity (in millions)	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Wastewater:											
Sanitary sewers (miles)	80	80	80	80	70	80	80	80	80	80	80
Storm sewers (miles)	60	60	61	61	61	61	61	61	61	61	61
Treatment capacity (millions of gals.)	1,278	1,278	6,000	6,000	6,000	6,000	3,150	3,150	3,150	3,150	3150
Golf Courses:											
Acreage	99	99	124	124	124	124	124	124	124	124	124
Airports:											
Runways	3	3	2	2	2	2	2	2	2	2	2

Source: Individual departments of the city

Table 18
City of Palatka, Florida
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Function</u>											
General Government											
General Administration	8	8	8	8	7	9	11	12	12	14	15
Attorney	1	1	1	1	1	1	1	1	-	-	0
Mainstreet	1	1	1	1	-	-	-	-	-	-	0
Information Technology	-	1	1	1	1	-	-	1	-	-	0
Facilities Maintenance	-	1	1	1	1	1	2	1.0	2	2	3
Public Safety											
Building & Zoning	4	4	5	4.0	4	3	3	3	2	2	3
Police Officers	35	34	36	36	33	34	34	32	32	32	30
Police Clerical	7	7	6.5	6.5	6.5	6.0	6.0	6.5	6.5	6.5	6.5
Code Enforcement	1	1	1	2	1.5	1.5	1.5	1.5	2.0	2.0	2
Firefighters	23	24	23.5	23.5	23.5	22.5	22.5	22.5	25.5	25.5	24
Transportation											
Streets	6	6	6	6	6	7.0	9.5	9.0	9	9	8
Human Services											
Cemeteries	2	2	2	3	-	-	-	-	-	-	-
Culture/Recreation	5	5	6	4	2.5	1.0	1	2	3.0	3.0	6
Business Type Activities:											
Airport	3	3	3	3	3	4	3.5	3.0	3	3	4.5
Water	32	32	30	33	31	28.0	28	31	31	31	26
Golf	-	-	-	-	-	-	-	-	-	-	0
Sanitation	13	17	14	17	18	16.0	16	17	17	17	15

Source: City of Palatka Personnel Department

Compliance Section

DRAFT # 4 — Rev — 06-25-2025

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund and the aggregate remaining fund information of the City of Palatka, Florida (the 'City'), as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's, basic financial statements, and have issued our report thereon dated June XX, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida

June XX, 2025

DRAFT # 4 — Rev — 06-25-2025

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM AND STATE PROJECT; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE
UNIFORM GUIDANCE AND CHAPTER 10.550 OF THE FLORIDA AUDITOR
GENERAL**

To the Honorable Mayor and Members of the City Council
City of Palatka, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Palatka, Florida’s (the “City”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs and state projects for the fiscal year ended September 30, 2024. The City’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the fiscal year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“*Government Auditing Standards*”); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design implantation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with *GAAS, Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and major state project as a whole.

In performing an audit in accordance with *GAAS, Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of

compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated June XX, 2025, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to

prepare the basic financial statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June XX, 2025

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City of Palatka, Florida
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass - Through/ Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<u>PASS THROUGH: Bureau of Justice Assistance</u>			
Rural Violent Crime Initiative	16.039	15PBJA-21-GK-03942-RURA	\$ 15,000
Florida Department of Law Enforcement	16.738	R7063	20,597
<u>PASS THROUGH: Florida Attorney General</u>			
Victims of Crime Act	16.575	VG214	27,404
<u>Total U.S. Department of Justice</u>			<u>63,001</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<u>PASS THROUGH: Florida Depart of Economic Opportunity</u>			
CDBG MIT Price Martin I0146	14.228	I0146	136,053
Mitigation Program	14.228	IR042	131,432
Mitigation Program	14.228	MT015	7,148
Small Cities Program	14.228	22PBJA-21-27	36,000
CARE Program	14.228	22CIV-S05	56,240
<u>Total U.S. Department of Housing and Urban Development</u>			<u>366,873</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<u>PASS THROUGH: Florida Department of Agriculture</u>			
Rural Business Development Grant	10.311	09-054-504042980	150,000
<u>Total U.S. Department of Agriculture</u>			<u>150,000</u>
<u>U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>			
<u>PASS THROUGH: Florida Environmental Protection Agency</u>			
Drinking Water State Revolving Fund Project	66.468	DW540220	1,443,810
Drinking Water State Revolving Fund Project	66.468	DW541901	245,133
<u>Total U.S. Department of Environmental Protection</u>			<u>1,688,943</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
<u>PASSED THROUGH: Florida Division of Emergency Management</u>			
American Rescue Plan Act (ARPA)	21.027	Y5250	446,540
<u>PASSED THROUGH: Florida Dept. of Environmental Protection</u>			
Statewide Water Quality Restoration Project	37.039	LPA0354	327,468
<u>PASSED THROUGH: Florida State Department</u>			
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	23.s3aa39003078	156,485
<u>PASSED THROUGH: Florida Dept. of Commerce</u>			
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	D0254	555,518
<u>Total U.S. Department of Treasury</u>			<u>1,486,011</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<u>PASS THROUGH: Federal Aviation Administration</u>			
Airport Improvement Program	20.106	3-12-0061-037-2023	740,304
Airport Improvement Program	20.106	3-12-0061-0-038-2024	102,773
<u>Total U.S. Department of Transportation</u>			<u>843,077</u>
TOTAL FEDERAL AWARDS			<u>\$ 4,597,905</u>

City of Palatka, Florida
Schedule of Expenditures of State Financial Assistance
Year Ended September 30, 2024

STATE AGENCY/PASS-THROUGH GRANTOR/PROGRAM TITLE	State CSFA Number	Pass - Through/ Entity Identifying Number	State Expenditures
<u>FLORIDA DEPARTMENT OF TRANSPORTATION</u>			
Aviation Grant Program	55.004	427549-2	\$ 82,256
Aviation Grant Program	55.004	427549-3	100,000
Aviation Grant Program	55.004	G2N21	63,475
Aviation Grant Program	55.004	443804-1-94-24	16,400
Local Transportation Project	55.039	G2S30	419,559
Aviation Grant Program	55.004	G2R81	10,154
Aviation Grant Program	55.004	G2T46	11,419
Aviation Grant Program	55.004	G2U23	10,142
<u>Total Department of Transportation</u>			<u>713,405</u>
<u>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LPR0004	1,509,457
Drinking Water Revolving Loan TF	37.076	DW540250	538,549
Clean Water State Revolving Fund	37.077	DW540250	24,772
St Johns River Water Management District	37.100	WS067	108,766
<u>Total Florida Dept. of Environmental Protection</u>			<u>2,181,544</u>
<u>FLORIDA DEPARTMENT OF FINANCIAL SERVICES</u>			
Fire Decontamination Equipment Grant Project	43.065	FM820	15,512
<u>Total Florida Dept. of Financial Services</u>			<u>15,512</u>
<u>FLORIDA DEPARTMENT OF LAW ENFORCEMENT</u>			
SAFE	71.122	2023-SAFE-SF-006	71,523
<u>Total Florida Dept. of Law Enforcement</u>			<u>71,523</u>
<u>FLORIDA DEPARTMENT OF JUSTICE</u>			
Patrick Leahy Bullet Proof Vest Partnership Program	71.122	OMB11210235	4,154
<u>Total Florida Dept. of Justice</u>			<u>4,154</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 2,986,138</u>

City of Palatka, Florida
Summary of Independent Auditor's Results
Year Ended September 30, 2024

Financial Statements

Type of report the auditor issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) ☐ Yes ☒ None reported

Noncompliance material to financial
statements noted?

☐ Yes ☒ No

Federal Awards and State Projects

Internal control over major Federal programs or State
projects:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant Deficiency(s) identified ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major Federal programs

Or State projects:

Unmodified.

Any audit findings disclosed that are required to be reported in accordance with the CFR
200.516(a) or Chapter 10.557, Rules of the Auditor General? ☐ yes ☒ no

Identification of major Federal programs:

CFDA No(s)	Names of Federal Project
21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
20.106	Airport Improvement Program
56.468	Drinking Water State Revolving Fund Project

Identification of major State project:

CSDA No(s).	Names of Federal Project
55.004	Aviation Grant Program
55.039	Local Transportation Project
37.039	Statewide Surface Water Restoration and Wastewater Projects

City of Palatka, Florida
Summary of Independent Auditor’s Results
Year Ended September 30, 2024

Dollar threshold used to distinguish
between Type A and Type B Federal programs \$ 750,000

Dollar threshold used to distinguish
between Type A and Type B State projects \$ 300,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance ☐ Yes ☒ No

Section II – Financial Statement Findings

None

Section III – Federal Awards and State Projects Findings and Questioned Costs

None

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

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

We have examined the City of Palatka, Florida (the City)'s compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements references above. An examination involves performing procedures to obtain evidence of whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination of the City's compliance with the specified requirements.

In our opinion, the City complied in all material respects, with Section 218.415, Florida Statutes, for the fiscal year ended September 30, 2024.

This report is intended solely to describe our testing of compliance with Section 218.415, Florida Statutes, and it is not suitable for any other purpose.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June XX, 2025

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

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

Report on the Financial Statements

We have audited the financial statements of the City of Palatka, Florida (the 'City'), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June XX, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June XX, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General require a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the City's geographical boundaries during the fiscal year under audit. There was no PACE Program operating within the City.

Special District Component Units

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

Additional Matters

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

Purpose of this letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Mayor, Members of the City Council,

and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida

June XX, 2025

DRAFT # 4 — Rev — 06-25-2025



THE CITY OF PALATKA, FLORIDA

Audited Financial Statements Presentation For the Year Ended September 30, 2024

Introduction

**To the Honorable Mayor, Vice Mayor and Members of the City Commission of
*City of Palatka, Florida***

We are pleased to have the opportunity to meet with you on ***June 26, 2025***, to discuss the results of our audit of the financial statements of the ***City of Palatka, Florida (the “City”)*** as of and for the year ended ***September 30, 2024***. Our audit was conducted in accordance with the terms established in the audit engagement letter dated ***November 25, 2024***.

We are providing this document in advance of our meeting to enable you to consider the results of our audit to enhance the quality of our discussions. We will be pleased to elaborate on the matters covered in this document when we meet.

Our audit is complete, and we issued an unmodified or “clean” opinion on the financial statements of the ***City of Palatka, Florida*** on ***June 26, 2025***.

Contents

- Audit results, required communications, and other matters summary
- Supplemental slides supporting required communications and other matters
- Responsibilities

Audit results, required communications, and other matters summary

Communication Topic	Response
Scope of audit	Our audit of the financial statements of City of Palatka, Florida as of and for the year ended September 30, 2024, was performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <i>Government Auditing Standards</i> , issued by the Comptroller General of the United States; Title 2 U.S. <i>Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> ; and Chapter 10.550, <i>Rules of the Auditor General</i> .
Changes to our planned risk assessment and planned audit strategy	There were no changes to our planned risk assessment and planned audit strategy.
Auditor's report	We have issued an unmodified opinion on the financial statements of City of Palatka, Florida and other reports as follows: • Independent Auditor's Report - Complete • Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards - Complete • Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Chapter 10.550 - Complete • Schedule of Findings and Questioned Costs – Complete • Independent Auditor's Report on Compliance with the Requirements of Section 218.415, Florida Statutes, Required by Rule 10.556(10) of the Auditor General of the State of Florida - Complete • Management Letter in Accordance with the Rules of the Auditor General of the State of Florida – Complete
Outstanding matters	None
Significant accounting polices	Significant accounting policies and practices are detailed in Note 1 of the financial statements .

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Significant accounting estimates	The following significant accounting estimates are as follows: • Allowance for doubtful accounts • Annual depreciation expense • Fair value of investments
Significant risk and other significant audit matters	Significant risks and other significant audit matters relate to: • Management override of controls (relevant for all entities) • Revenue recognition (relevant for all entities) • Cash (relevant for all entities)
New accounting pronouncements	Management has reviewed all new pronouncements and have determined that none had an impact for FY 2024.

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Uncorrected misstatements	No matters to report
Corrected misstatements	Various adjusting journal entries were needed during the audit. All entries were made, and any misstatements noted during the audit were corrected.
Financial presentation and disclosure omissions	No matters to report

Audit results, required communications, and other matters summary

(continued)

Communication Topic	Response
Control deficiencies	No deficiencies were noted in 2024.
Related parties	No significant findings or issues were detected.
Other information in documents containing audited financial statements	Our responsibility with respect to information in a document does not extend beyond the financial information identified in our report, and we have no obligation to perform and procedures to corroborate other information contained in a document. However, we do have a responsibility to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Illegal acts or fraud	No actual or suspected instances of fraud involving management, employees with significant roles in internal control, or instances where fraud results in a material misstatement in the financial statement were identified during the audit.
Noncompliance with laws and regulations	No matters to report
Going Concern	No matters to report
Non-GAAP	No matters to report
Subsequent events	No matters to report
Other findings or issues	No matters to report

Communication Topic	Response
Significant difficulties encountered during the audit	No matters to report
Disagreements with management	No matters to report
Significant findings or issues discussed, or the subject of correspondence, with management	No matters to report
Management's consultation with other accountants	No matters to report
Material written communications	Engagement letter and management representation letter

Audit results, required communications, and other matters summary

Communication Topic	Response
Independence	In our professional judgment, we are independent with respect to The City, as that term is defined by the professional standards.

Supplemental Slides

Areas of audit emphasis

- Financial statements:
 - Financial Reporting
 - Revenues
 - Expenses
 - Capital Assets
 - Long Term Debt

Areas of Audit emphasis - Financial statements

Areas	Approach
Financial Reporting	• Obtained an understanding of the Financial Reporting Process • Reviewed the Financial Statements for conformity with GAAP • Reviewed disclosures notes ensuring applicable disclosures were included in accordance with related accounting standards.
Revenues	• Revenues totaled \$37.7M for the fiscal year ended September 30, 2024, compared to \$37.2M for the fiscal year 2023. • Increase in revenue is primarily due to the increase to grants in fiscal year 2024. • We selected a sample of significant transactions for various revenue streams and tested the existence, accuracy and presentation of the revenue recorded.
Expenses	• Totaled \$28.3M for fiscal year 2024 compared to \$28.2M for fiscal year 2023. • We selected a sample of significant expenditure items and tested them for completeness, accuracy and presentation assertions.

Areas of Audit emphasis - Financial statements (continued)

Areas	Approach
Capital Assets	• Final balance of \$96M at September 30, 2024 compared to \$88.9M at September 30, 2023. • The increase is a result of infrastructure improvements made during the year.
Long Term Debt	• Balance of \$22.9M at September 30, 2024 compared to \$14.6M at September 30, 2023. • Balances were confirmed by third party entities.

Internal controls related matters

HCT responsibilities:

- The purpose of our audit was to express an opinion on the financial statements.
- Our audit included consideration of internal controls over financial reporting in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal controls.
- We are not expressing an opinion on the effectiveness of the City's internal controls.
- Our consideration of internal controls was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Internal controls related matters (continued)

Definitions

Deficiency

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exist when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exist when a properly designed control does not operate as designed, or when that person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiency

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting (ICFR) that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Material weakness

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, Or detected and corrected, on a timely basis. A reasonable possibility exists when the like hood of an event occurring is either reasonably possible or probable. Reasonably possible is defined as the chance of the future event or events occurring is either reasonably possible or probable. Reasonably possible is defined as the chance of the future event or events occurring is more than remote but less than likely. Probable is defined as the further event or events are likely to occurring.

Prior Years Audit Findings

Financial Statement Findings

There were no audit findings during 2024 audit.

Responsibilities

Management responsibilities - Financial statements	• Fairly presenting the financial statements, including disclosures in conformity with U.S. GAAP. • Adjusting the financial statements to correct material misstatements and affirming in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor are immaterial, both individually and the aggregated, to the financial statements taken as a whole.
Management responsibilities - ICFR	• Design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.
Management responsibilities - Other	• To provide the auditor with: 1. Access to all information of which management is aware is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, and other matters; 2. Additional information that the auditor may request from management for the purpose of the audit; and 3. Unrestricted access to persons within the entity from whom the auditor determines it necessary to obtain audit evidence. • Identifying and ensuring that the entity complied with laws and regulations applicable to its activities, and for informing the auditor of any known material violations of such laws and regulations. • Providing the auditor with a letter confirming certain representations made during the audit, that includes but is not limited to managements 1. disclosure of all significant deficiencies, including material weaknesses in the design or operation of internal controls that could adversely affect the Company's financial reporting 2. acknowledgement of their responsibilities for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
City Commission responsibilities	• Oversight of the financial reporting process and internal control over financial reporting (ICFR) • Oversight of the establishment and maintained by management of programs and controls designed to prevent, deter, and detect fraud.

Responsibilities (continued)

Management and the City Commission responsibilities	• Setting the proper tone and creating and maintaining a culture of honesty and high ethical standards • Ensuring that the entity's operations are conducted within the provisions of law and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements
HCT - Audit objectives	• Forming and expressing an opinion about whether the financial statements that have been prepared by management with the oversight of the City Commission are prepared, in all material respects, in accordance with U.S. GAAP.
HCT responsibilities - Audit	• Performing the audit in accordance with U.S. GAAS and that the audit is designed to obtain reasonable, rather than absolute, assurance about whether the financial statements as a whole are free from material misstatement. • Performing an audit of financial statements including consideration of ICFR as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's ICFR.
HCT responsibilities - Other information in documents containing financial statements	• The auditor's report on the financial statements does not extend to the other information in documents containing audited consolidated financial statements, excluding required supplementary information. • The auditor's responsibility is to make appropriate arrangements with management or the City Commission to obtain information prior to the report release date and to read the other information to identify material inconsistencies with the audited financial statements or misstatements of facts. • Any material inconsistencies or misstatements of facts that are not resolved prior to the report release date, and that require revision of the other information, may result in HCT modifying or withholding the auditors report or withdrawing from the engagements • Communicate any procedures performed relating to the other information and the results of those procedures.

Responsibilities (continued)

HCT responsibilities - Communications

- Communicating significant matters related to the financial statement audit that are in our professional judgment, relevant to the responsibilities of the City Commission in overseeing the financial process. U.S. GAAS does not require us to design procedures for the purpose of identifying matter to communicate to the City Commission.
- Communicating if we suspect or identify non compliance with laws and regulations exist, unless matters are clearly inconsequential.
- Communicating to management and the City Commission in writing all significant deficiencies and material weaknesses in internal control identified during the audit , including those that were remediated during the judgment, are of sufficient importance to merit managements attention. The objective of our audit consolidated financial statements is to report on the Company's internal control.
- Conducting the audit in accordance with professional standards and complying with the rules and responsibility of the Code of Professional Conduct of the American Institute of Certified Public Accountants and the official standards of relevant CPA Societies, and relevant state boards of accountancy.
- Communicating to the City Commission circumstances, if any, that affect the form and content of the auditors' report.
- Communicating if we plan to withdraw from the engagement and the reasons for the withdrawal
- Communicating to the City Commission if we conclude no reasonable justification for a change of the terms of the audit engagement exists and we are not permitted by management to continue the original audit engagement.
- When applicable, we are also responsible for communicating particular matters required by law or regulation, by agreement with the entity, or by additional requirements applicable to the engagement
- Communicating if we have identified or suspect fraud involving: (a) management, (b) employees who have significant roles in internal control, (c) others, when the fraud results in a material misstatement in the judgment, relevant to the responsibilities of the City Commission .
- Communicating significant finding and issues arising during the audit in connection with the entity's professional parties.
- Communicating conditions and events, considered in the aggregate, that raise substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time.

Questions



The information contained herein is a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

The HCT name and logo are registered trademarks or trademarks of HCT, LLC.

ROBERTA M. CORREA
MAYOR-COMMISSIONER

TAMMIE McCASKILL
COMMISSIONER

JUSTIN R. CAMPBELL
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER



CITY of *Palatka*
FLORIDA

JONATHAN C. GRIFFITH
INTERIM CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

SUNNI L. KRANTZ, CMC
CITY CLERK

MARCIA G. CARTY, CPA
FINANCE DIRECTOR

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

Regular meeting 2nd and 4th Thursdays each month at 6:00 p.m.

CITY OF PALATKA BOARD/COMMITTEE APPLICATION

I, Tam Dalton (print full name), wish to apply for ☒ appointment or ☐ reappointment (check one) to the following Board/Committee (check one):

- | | |
|--|--|
| ☐ Airport Advisory Board | ☐ Palatka Housing Authority |
| ☐ Board of Zoning Appeals | ☒ Planning Board |
| ☐ Charter Review Committee (advisory) | ☐ Police Officers' Pension Board |
| ☐ Community Redevelopment Agency (advisory) | ☐ Putnam County Better Place Plan Oversight Committee |
| ☐ Firefighters Pension Board | ☐ Putnam County Library Board |
| ☐ General Employees' Pension Board | ☐ Tax Increment Advisory Committee (advisory) |
| ☐ Historic Preservation Board | ☐ Tree Committee (advisory) |
| ☐ Palatka Gas Authority | |

Residential address: 1213 S. 13th St 32177

Business name and address: _____

Phone: 201 481 6946

E-mail: ~~tdalton@palatka-fl.gov~~ t.dalton123@icloud.com

(City residents or business/property owners will be given preference when board/committee member residency is not specified by statute or city ordinance)

PROFESSIONAL QUALIFICATIONS (include occupation - attach additional sheet[s] if necessary)

MR CEO/COO Island Irish Enterprises, LLC.
SJC VCB Board member
Catholic Bishop of St. Augustine Parish Finance Council Board
SJC Chamber, St. Aug. Business Council, Attractions Association
Member

WHAT GOVERNMENT BOARDS HAVE YOU SERVED ON IN THE PAST OR CURRENTLY?

Current: Charter Review Committee.

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

PHONE: 386-329-0100

www.palatka-fl.gov

FAX: 386-329-0106

OTHER COMMENTS OR INFORMATION:

In accord with F.S. 760.80(4) Please indicate the following:

Applicant's race: _____

Ethnicity: _____

Gender: _____

Physical disability, if any: yes

AGREEMENT: *I hereby certify that all the information contained herein is true to the best of my knowledge. I hereby agree and understand that this document, once submitted, is an official/public record of the City of Palatka. I understand that the Palatka City Commission may require an interview at a publicly held meeting to consider my application. I understand that, if appointed, I will serve in a volunteer capacity on this board/committee. I also understand that, if appointed, the State of Florida may require me to file a financial disclosure with the Putnam County Supervisor of Elections within thirty (30) days of my appointment, and each year thereafter, covering my term. I understand that per the Florida Constitution I cannot serve on more than one board/committee, unless the board/committee's responsibilities are strictly advisory.*



SIGNATURE OF APPLICANT

6/2/25

DATE

RESOLUTION No. 2025–R-75

**A RESOLUTION OF THE CITY OF PALATKA, FLORIDA,
AUTHORIZING THE EXPENDITURE OF LAW ENFORCEMENT TRUST
FUNDS IN AN AMOUNT NOT TO EXCEED \$10,000 TO PURCHASE
SAFETY EQUIPMENT, TRAINING EQUIPMENT AND COMMUNITY
SERVICE SUPPLIES; PROVIDING FOR SCRIVENER’S ERRORS**

WHEREAS, the Palatka Police Department is in need of various safety equipment, educational supplies and training equipment; and

WHEREAS, Florida Statutes 932.7055(5)(a-c) allows for the utilization of special law enforcement trust funds for such purposes as crime prevention, drug abuse education and prevention programs, or for other law enforcement purposes; and

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

1. the Palatka Police Department is hereby authorized to expend Law Enforcement Trust Funds in an amount not to exceed \$10,000 for the purchase of safety equipment, training equipment and community service supplies; 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. If necessary, 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 26th day of June, 2025.

CITY OF PALATKA

By: Its MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY_____

ADOPT RESOLUTION 2025-R-81 Authorizing Award of ITB 2024-21 to Gray Construction Services, Inc. for the Price-Martin Facility Hardening Project in the Amount of \$970,969.00 (Grant Funded + 50k City funds).

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Staff respectfully requests that the City Commission adopt Resolution 2025-R-81 authorizing the award of ITB 2024-21 to Gray Construction Services, Inc. in the amount of \$970,969.00 for the Price-Martin Facility Hardening Project, and authorize the City Manager to execute the associated contract and any related documents.

BACKGROUND

The City of Palatka was awarded Community Development Block Grant – Mitigation (CDBG-MIT) funding through the Critical Facility Hardening Program under Florida Commerce Agreement No. I0146. This grant is intended to strengthen the City's infrastructure resilience by hardening key public buildings. The Price-Martin Community Center, located at 220 North 11th Street, was selected for improvements to allow its use as an emergency shelter during disaster events.

The project scope includes, but is not limited to, structural modifications to meet hurricane resistance codes, installation of a new roof system, replacement of exterior windows and doors with impact-resistant units, HVAC modifications, asbestos abatement, interior/exterior finish restoration, and installation of a new natural gas emergency generator with transfer switch and associated electrical upgrades.

PROJECT ANALYSIS

An Invitation to Bid (ITB 2024-21) was publicly advertised, and three bids were received by the deadline of February 20, 2025. The apparent low bidder, Ulloa Management Group, LLC, was disqualified due to material deficiencies including failure to acknowledge addenda and omission of required certifications, rendering their bid non-responsive.

Following the disqualification, Gray Construction Services, Inc., with a base bid of \$1,273,780.00, was determined to be the lowest responsive and responsible bidder. The City, in coordination with Passero Associates, entered into successful negotiations to remove non-essential scope items, resulting in a revised contract amount of \$970,969.00. All required

federal and state compliance checks confirmed Gray Construction's eligibility and good standing.

The project will be funded entirely by the awarded CDBG-MIT grant.

Staff Recommendation

Staff recommends approval of Resolution 2025-R-81 authorizing the award of ITB 2024-21 to Gray Construction Services, Inc. in the amount of \$970,969.00, and further authorizing the City Manager to execute all contract documents necessary to move the project forward.

ATTACHMENTS

1.	ROA - Gray - Price Martin Facility Hardening (2)
2.	2025-R-81 APPROVING THE AWARD OF INVITATION TO BID 2024-21 TO GRAY CONSTRUCTION SERVICES, INC. FOR THE PRICE-MARTIN FACILITY HARDENING PROJECT IN THE

May 30, 2025

Ms. Marcia Carty, City Manager
City of Palatka
201 North 2nd Street
Palatka, FL 32177

Reference: **Recommendation of Award - Price-Martin Facility Hardening
City of Palatka
City ITB No. 2024-21
PA Project Number 20213160.0006**

Dear Ms. Carty:

Passero Associates (PA) has reviewed the three (3) bids that were received and publicly opened on February 20, 2025, at 3:00 PM for the Price-Martin Facility Hardening project in the City of Palatka. This letter serves as Passero Associates recommendation for award to **Gray Construction Services, Inc.** of Lake City, Florida. A summary of the bid results are as follows:

BIDDER'S LIST SUMMARY

Company Name	Bid Amount
Ulloa Management Group, LLC	\$1,040,662.00
Gray Construction Services, Inc.	\$1,273,780.00
KBT	\$2,563,500.00

Recommendation for Disqualification of Ulloa Management Group LLC

Ulloa Management Group LLC, the apparent low bidder, is recommended for disqualification due to multiple material deficiencies that render their bid non-responsive. A detailed review of their submission identified the following critical issues:

1. *Failure to acknowledge Addenda*

Ulloa Management Group LLC did not acknowledge Addenda 1, 2, and 3 as required. As a result, their bid was submitted using an outdated bid form. Notably, Addenda 2 and 3 included changes to the construction drawings that may have impacted project scope and pricing. This omission compromises the integrity of their pricing and indicates a failure to base their bid on the most current project information.

2. *Noncompliance with Bidder Certification Requirements*

On the *Certificate of Bidder* form, the firm responded "No" to Item 3, indicating they had not filed all required compliance reports. Per the form's instructions, any bidder stating noncompliance must submit the appropriate report within seven calendar days of the bid opening. No such report was received, violating the stated conditions and confirming noncompliance.

3. *Omission of Required Labor Standards Certification*

The bidder failed to submit the *Contractor's Certification Concerning Labor Standards and Prevailing Wage Requirements*, a mandatory document that affirms compliance with federal labor regulations. This certification is necessary for bid completeness and may have implications for labor cost assumptions included in the bid.

These deficiencies are individually and collectively material and cannot be waived as minor irregularities. Therefore, the bid submitted by Ulloa Management Group LLC is deemed non-responsive and is disqualified from further consideration.

Responsibility Review of Gray Construction Services, Inc.

With the disqualification of Ulloa Management Group LLC, Gray Construction Services, Inc. becomes the lowest qualified responsive and responsible bidder, with a base bid amount of \$1,273,780.00.

Therefore, Passero Associates performed a comprehensive review of Gray Construction Services, Inc.'s responsibility status, including the following findings:

- A detailed analysis of the proposal submitted by Gray Construction Services, Inc. revealed no irregularities. The proposal appears to be fair and reasonable.
- Gray Construction Services, Inc. is a licensed Certified General Contractor CGC062854 in the state of Florida (expires 8/31/2026).
- Gray Construction Services, Inc. did not appear on the U.S. System for Award Management's (SAM) List of Debarred, Suspended, or Voluntarily Excluded Firms Ineligible for Federal Aid.
- Gray Construction Services, Inc. did not appear on the U.S. Department of Labor's H-1B Debarred/Disqualified List of Employers or on the Willful Violators List.
- Gray Construction Services, Inc. does not have a history of violations or current (open) violations with the U.S. Department of Labor, Office of Safety and Health Administration (OSHA) for safety violations.
- Gray Construction Services, Inc. has been a licensed business with the State of Florida since 2001.

Bid Negotiation and Final Recommendation

Following bid evaluation, the City of Palatka entered negotiations with Gray Construction Services, Inc. Resulting in a revised proposal in the amount of \$970,969.00, which reflects the removal of the following scope items from the original bid:

1. Removal and replacement of existing water heaters (in-kind).
2. Restoration of exterior finishes disturbed during roof, wall, window, and door installation, including caulking and surface painting.

Based on this evaluation and negotiation, Passero Associates recommends that the Price-Martin Facility Hardening project be awarded to Gray Construction Services, Inc. in the amount of \$970,969.00 (Nine hundred seventy thousand, nine hundred sixty-nine dollars).

If you have any questions or require additional information, please contact me at 904-224-7082 (office) or 904-624-4211 (mobile).

Sincerely,



Christopher Nardone, AIA
Senior Project Architect

Enclosures: Bid Tabulation, MIE, Inc. Construction Contract, Notice of Award

CC: Carlos Dominguez Brito, City of Palatka
Brad Wente, Passero Associates
Katie Kmiecik, Passero Associates

PASSERO

RESOLUTION NO. 2025-R-81

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, APPROVING THE AWARD OF INVITATION TO BID 2024-21 TO GRAY CONSTRUCTION SERVICES, INC. FOR THE PRICE-MARTIN FACILITY HARDENING PROJECT IN THE AMOUNT OF \$970,969.00; AUTHORIZING THE CITY MANAGER TO EXECUTE ALL NECESSARY CONTRACT DOCUMENTS; AND PROVIDING FOR SCRIVENER’S ERRORS.

WHEREAS, the City of Palatka received funding through the Community Development Block Grant-Mitigation (CDBG-MIT) program under the Critical Facility Hardening Program, Florida Commerce Agreement No. I0146, for the hardening of the Price-Martin Community Center located at 220 North 11th Street; and

WHEREAS, the City issued Invitation to Bid (ITB) 2024-21 seeking qualified contractors to complete the facility hardening work in accordance with the CDBG-MIT program requirements and the approved construction documents; and

WHEREAS, three bids were received and publicly opened on February 20, 2025; and
WHEREAS, the apparent low bidder was determined to be non-responsive due to material deficiencies, and Gray Construction Services, Inc. was evaluated as the lowest responsive and responsible bidder; and

WHEREAS, the City, in coordination with Passero Associates, negotiated a final contract amount of \$970,969.00 with Gray Construction Services, Inc., consistent with project scope and budget; and

WHEREAS, it is in the best interest of the City of Palatka to proceed with awarding the project to Gray Construction Services, Inc. and to authorize the City Manager to execute all necessary contract documents.

NOW THEREFORE, be it resolved as follows:

- 1. Award Approval** – The City Commission hereby approves the award of ITB 2024-21 to Gray Construction Services, Inc. for the Price-Martin Facility Hardening Project in the amount of \$970,969.00.
- 2. Authorization** – The City Manager is authorized to execute the construction contract, notice of award, and any and all related documents necessary to carry out the intent of this Resolution, subject to legal review.
- 3. Scrivener’s Errors** – The City Manager is further authorized, without additional action by the City Commission, to correct any scrivener’s or typographical errors in this Resolution or associated documents, provided such corrections do not alter the substantive intent of this Resolution.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida this 26th day of June 2025.

CITY OF PALATKA

BY: _____
Its MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY

ADOPT RESOLUTION 2025-R-82 Approving Award of Contract for ITB 2025-01 – RC Willis Water Treatment Plant Pump Replacement to C&B Civil Construction, Inc., Subject to Grant Amendment Approval. (100% grant funded).

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

Staff respectfully requests that the City Commission adopt Resolution 2025-R-82 authorizing the award of contract for ITB 2025-01 to C&B Civil Construction, Inc. for the RC Willis Water Treatment Plant Pump Replacement Project. The award is contingent upon the successful amendment of the grant funding agreement to secure the necessary construction funds.

BACKGROUND

The City of Palatka issued Invitation to Bid (ITB) 2025-01 for the removal and replacement of Water Pump No. 1 and Water Pump No. 2 at the RC Willis Water Treatment Plant, located on N. Moody Road. The scope of work includes demolition of existing pumps, preparation of concrete bases, installation of new high-service pumps, integration of new Variable Frequency Drives (VFDs), and reconnection of associated piping and electrical systems.

Bids were received and opened on May 20, 2025. Five (5) responsive proposals were submitted.

PROJECT ANALYSIS

Hanson Professional Services, Inc., the City's engineering consultant, performed a comprehensive review of all submitted bids. Their analysis included confirmation of compliance with bid specifications, cost evaluation, and reference checks.

Based on this review, C&B Civil Construction, Inc. of High Springs, Florida was identified as the lowest responsive and responsible bidder, with a total base bid amount of **\$344,230.00**.

A Notice of Intended Decision to Award was posted on June 10, 2025. However, since the project is supported by a grant, final contract execution is contingent on a pending grant amendment to allocate sufficient funding for the construction phase.

Staff Recommendation

Staff recommends adoption of Resolution 2025-R-82, approving the award of the contract to C&B Civil Construction, Inc. in the amount of \$344,230.00, subject to receipt of the amended grant agreement.

ATTACHMENTS

1.	BID TAB EXECUTED (1)
2.	2025-R-82 APPROVING THE AWARD OF CONTRACT FOR INVITATION TO BID (ITB) 2025-01 FOR THE RC WILLIS WATER TREATMENT PLANT PUMP REPLACEMENT TO C&B CIVIL CO

City of Palatka
Bid Opening

Job Title: Intention to Bid – ITB-2025-01 - **SERVICE AREA NO.2 RC WILLIS WATER TREATMENT PLANT PUMP REPLACEMENT**

Dept. Water Treatment Plant
Date: 5/20/2025 2:30PM

Bidder name	Addendum 1-2	1 original & 1 digital copy	Total Amount
Sawcross			
Sawcross Contractors	✓	✓	\$ 409,000.
SGS Contracting	✓	✓	\$ 380,700.00
C+B CIVIL Construction Inc	✓	✓	\$ 344,230.00
Clearwater Solutions	✓	✓	\$ 398,831.16
Ferreira Construction	✓	✓	\$ 360,460.00

Signature: Carlos Dominguez

Printed Name: Carlos Dominguez

Signature: Shawn Bruneau

Printed Name: Shawn Bruneau

Signature: Karen Hayes

Witness Printed Name: Karen Hayes

RESOLUTION NO. 2025-R-82

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, APPROVING THE AWARD OF CONTRACT FOR INVITATION TO BID (ITB) 2025-01 FOR THE RC WILLIS WATER TREATMENT PLANT PUMP REPLACEMENT TO C&B CIVIL CONSTRUCTION, INC., IN THE AMOUNT OF \$344,230.00, SUBJECT TO GRANT AMENDMENT APPROVAL; AUTHORIZING THE CITY MANAGER TO EXECUTE ALL NECESSARY DOCUMENTS; AND PROVIDING FOR SCRIVENER’S ERRORS.

WHEREAS, the City of Palatka issued Invitation to Bid (ITB) 2025-01 for the RC Willis Water Treatment Plant Pump Replacement Project, which includes the demolition and replacement of Water Pump No. 1 and Water Pump No. 2 and installation of new Variable Frequency Drives (VFDs) and associated work; and

WHEREAS, five (5) responsive bids were received and reviewed by the City’s consulting engineer, Hanson Professional Services, Inc.; and

WHEREAS, Hanson Professional Services, Inc. recommends the award of the contract to C&B Civil Construction, Inc., the lowest responsive and responsible bidder, with a total base bid of \$344,230.00; and

WHEREAS, the project is funded through a grant and the City is in the process of securing an amendment to the grant agreement to fund the construction phase of the project.

NOW THEREFORE, be it resolved as follows:

1. The award of contract for ITB 2025-01 for the RC Willis Water Treatment Plant Pump Replacement to C&B Civil Construction, Inc., in the amount of \$344,230.00, is hereby approved, subject to receipt of the amended grant agreement authorizing construction funding.
2. The City Manager is hereby authorized to execute the contract and any related documents upon confirmation of grant amendment approval and to take all actions necessary to implement the intent of this Resolution.
3. The City Clerk is authorized to correct scrivener’s errors and typographical mistakes that do not affect the intent of this Resolution.

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida this 26th day of June 2025.

CITY OF PALATKA

BY: _____
Its MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY

APPLICATION FOR SPECIAL EVENT

1. Primary Jessica Cruz

Contact: _____

Address: 1900 Napoleon St Email: jcruz@palatka-fl.gov

Phone: 386-213-0948

2. Secondary Contact:

Address: _____ Email: _____

Phone: _____

3. Event Sponsor/Organization:

City of Palatka

Attach a certificate of Tax Exemption if applicable.

4. Name of Event:

2nd Series of Spring/Summer Jam

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

07/11/25 Latin/Ragge Night
08/08/25 Run it back B3B
07/25/25 Praise in Palatka?

vendors, food trucks, music, adult drinks

6. Event Location (911 Address):

River-front

7.

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

Memorial Parkway from St. Johns

to

Roundabout

from _____

to _____

_____ from _____ to _____

_____ from _____ to _____

_____ from _____ to _____

_____ from _____ to _____

_____ from _____ to _____

_____ from _____ to _____

_____ from _____ to _____

8. Onsite representatives during the event:

Name: Jessica cruz

Cell Phone: 386-213-0948

Name: _____

Cell Phone: _____

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

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

Setup:

7/11/25 3:30 pm to 5:30 pm to 5-10 pm to 5 pm-10 pm

2-300

Event:

7/11/25 6 to 10:00 pm to _____ to _____

7/25/25 6 to 10:00 pm to _____ to _____

8/8/25 6 to 10:00 pm to _____ to _____

_____/_____/_____ to _____ to _____ to _____

_____/_____/_____ to _____ to _____ to _____

_____/_____/_____ to _____ to _____ to _____

_____/_____/_____ to _____ to _____ to _____

_____ to _____

Breakdown:

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

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

200 - 300

11. Number and type of auxiliary vehicles/ equipment:

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

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

Include date and time:

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

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

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

REQUIRED ATTACHMENTS

- ☐ Site Plan (see checklist)

Parking

Number and location of food vendors

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

Street Closures/Barricades/Detours

Garbage Containers

Parade/Marching Route

Event Headquarters

Number and location of temporary signs/banners

Sound system(s) location

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

Main emergency vehicle access to site

Location of security and emergency vehicle parking on site

Carnival location (if any)

Number/location of portable toilets

- ☐ Tentative Schedule of Events

- ☐ 501(C) (3) Certificate of Exemption # ___

- ☐ Nonprofit articles of incorporation, charter and mission statement

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

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

- ☐ Example of special event vendor permits provided

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

List certificates required:

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

SPECIAL EVENTS FEES

All Special Event Application submittals must include deposit fee before dates can be secured. Submission of a Special Event

Application **does not** guarantee authorization for the event in question. Each application will require review by the Special Event Review Committee, where specific requirements, conditions and/or modifications, and additional fees (security, waste, etc.) may be applied.

15. ARTICLE IV SPECIAL EVENT ORDINANCE: FEES

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

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

Fishing tournaments with less than 40 boats, etc.) **Permit Filing Deadline: 30 days prior to event**

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

THIS FORM IS INTENDED FOR RESERVATION PURPOSES ONLY AND DOES NOT CONSTITUTE PERMISSION FOR USES DISALLOWED UNDER PALATKA'S MUNICIPAL CODE. PERMISSION GRANTED FOR USE OF PUBLIC PROPERTY

COVERS MUNICIPAL PARK AREAS AND OTHER AREAS WITHIN THE CITY LIMITS. IT **DOES NOT** INCLUDE PERMISSION TO CLOSE PUBLIC STREETS OR HINDER PRIVATE PROPERTY. **Organizers are required** to contact the City of Palatka Cultural Resources Department office at 386-326-2704 for pre-planning purposes. ORGANIZERS/APPLICANTS WILL BE

NOTIFIED WITHIN 30 DAYS OF ANY COMMENTS THEY MAY HAVE PERTAINING TO THIS EVENT'S ANTICIPATED IMPACT WITHIN THE CITY LIMITS.

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

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

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

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

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

- (a) Prior to the issuance of a special event permit the applicant(s) shall execute an indemnification form which provides that the applicant(s) agrees to hold harmless and indemnify the city, its officers, agents and employees against any loss, damage, or expense (including all costs and reasonable attorney's fees) suffered by the city for:
 - (1) Any breach of the terms of the permit or any inaccuracy in or breach of any representation, warranty, or covenant made by the applicant(s) to the city as an inducement to the granting of the permit.
 - (2) Any claims, suits, actions, damages or cause of actions for any personal injury, loss of life or damages to personal or real property sustained by reason of, result of, or by presence of the applicant on public property by applicant's agents, employees, invitee and/or any other persons.
- (b) At least seven days prior to the first day of any special event, the applicant shall furnish to the special events coordinator proof of liability insurance protection, in an amount of not less than \$1,000,000.00 per person for bodily injury or death, \$2,000,000.00 per occurrence for bodily injury or death and \$500,000.00 per occurrence for property damage, naming the city as "additional insured".
- (c) If alcoholic beverages are to be dispensed, served, sold or distributed at an outdoor event, the applicant(s) shall in addition provide liquor liability insurance in the amount of \$500,000.00 which shall name the city as additional insured.
- (d) Nothing in this section shall be construed to effect in any way the city's rights, privileges and immunities as set forth in F.S. § 768.28.

(Ord. No. 10-34, 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.

[Handwritten Signature]

Signature of Applicant

Date 6/2/25

State of Florida County of Putnam

The foregoing application is acknowledged before me this 13th day of June, 20 25, by _____, who is personally known to me, or who has/have produced _____ as identification.



[Handwritten Signature]

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

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

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

 _____ Signature of Applicant Name of
 Facility being used
Jessica Cruz

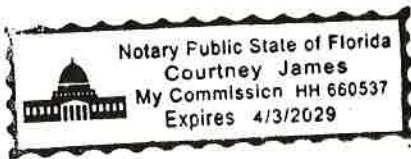
 Print Name of Applicant Date of Use

State of Florida County of Putnam

The foregoing application is acknowledged before me this 13th day of
June, 2025, by Jessica Cruz, who is

personally known to me, or who has/have produced ID as
identification.

NOTARY SEAL



C. J.
Signature of Notary Public, State of Florida

RESOLUTION NO. 2025-R-76

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO THE COMMUNITY AFFAIRS FOR THE SECOND SERIES OF THE SPRING/SUMMER JAM SERIES WHICH WILL INCLUDE LATIN/RAGGAE NIGHT ON 07/11/25, PRAISE IN PALATKA 07/25/2025 AND RUN IT BACK R&B ON 08/08/2025: SETTING FORTH THE PROVISIONS OF THE PERMIT; AND PROVIDING FOR SCRIVENER’S ERRORS

WHEREAS Community Affairs is requesting permits for the second series of Spring/Summer Jam series to take place July 11th, July 25th and August 08, 2025, at the St. Johns River Front from 6pm until 10pm with road closures at 3:45 pm. This series will include music, food trucks, vendors and alcohol.

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: A Special Events Permit for the 2nd series of the Spring/Summer Jam series is hereby granted to City of Palatka Community Affairs with the following provisions and stipulations:

a. A Class “B” Special Events Permit is hereby granted for the event to be held on July 11th, 25th and August 08, 2025, at the St. Johns River Front from 6pm until 10pm with road closures at 3:45 pm..

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 26th day of June 2025.

CITY OF PALATKA, FLORIDA

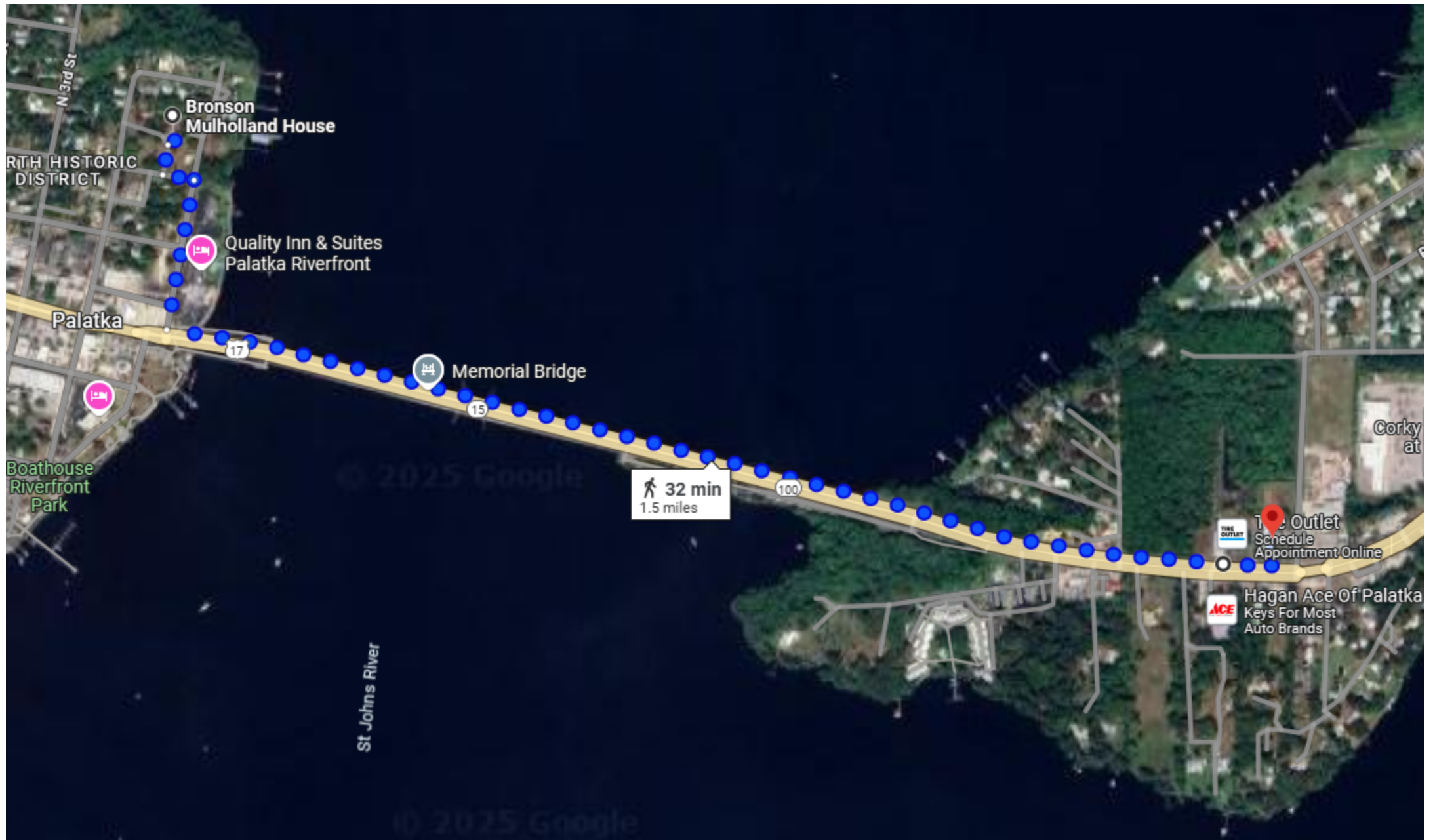
By: _____
Its Mayor

ATTEST:

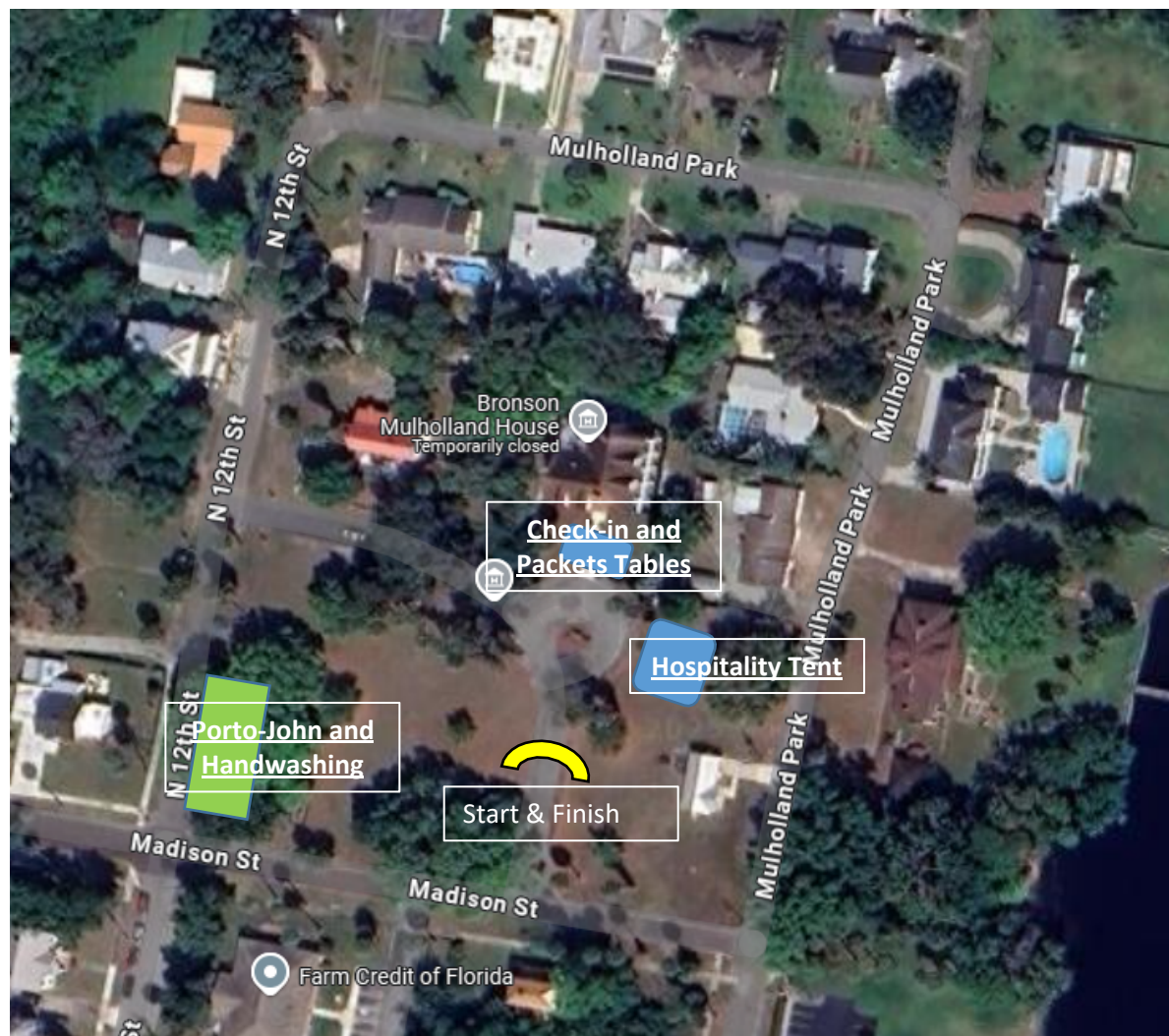
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

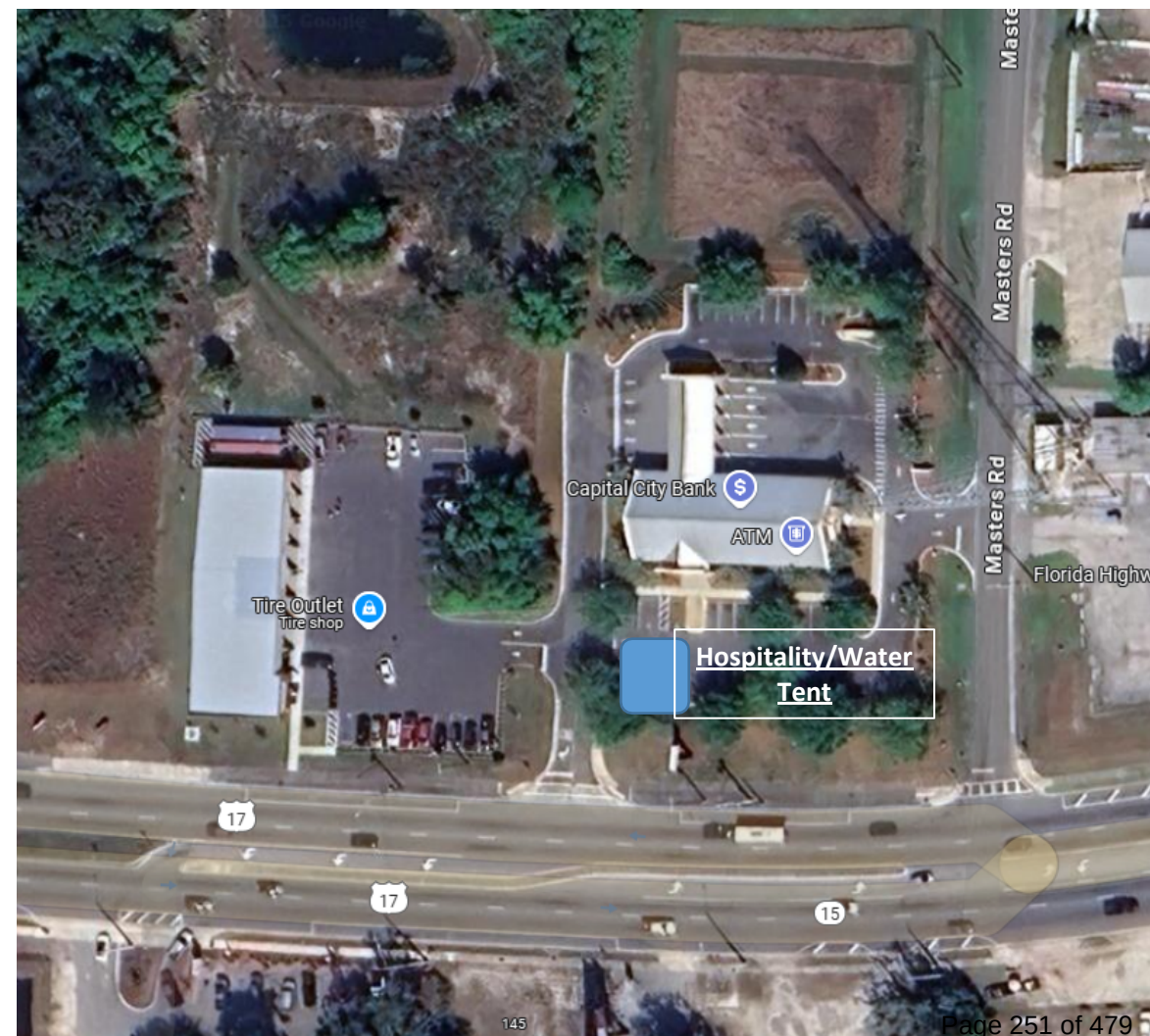
CITY ATTORNEY



Start Line and Finish line at the Bronson Mulholland House



Turn around location



Approved Parking Locations

Farm Credit of Florida

Approved by local Manager
Guillermo Mattox via phone call

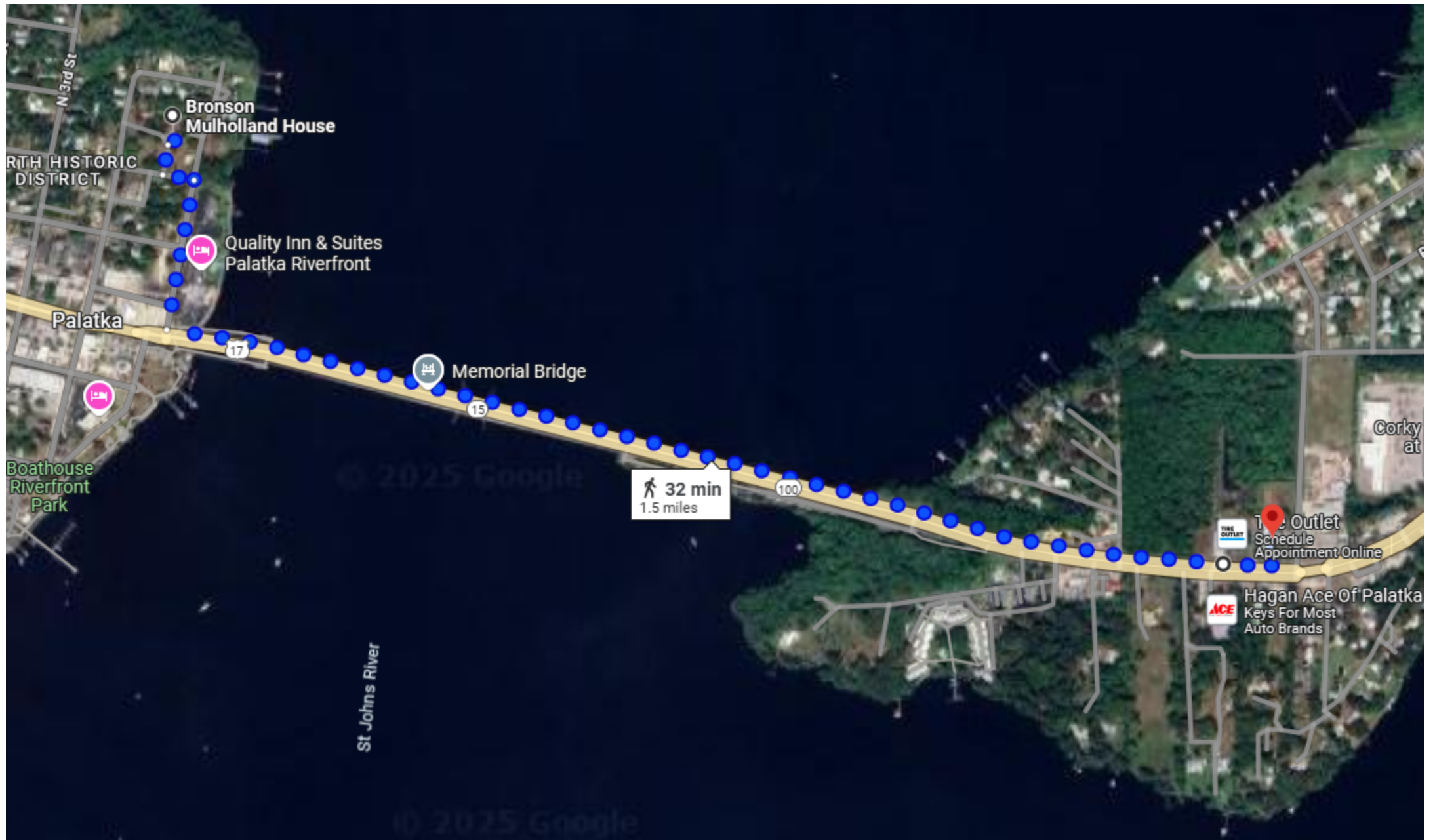
Putnam School District Offices

Approved by Admin Assistant
Susan Michael via email

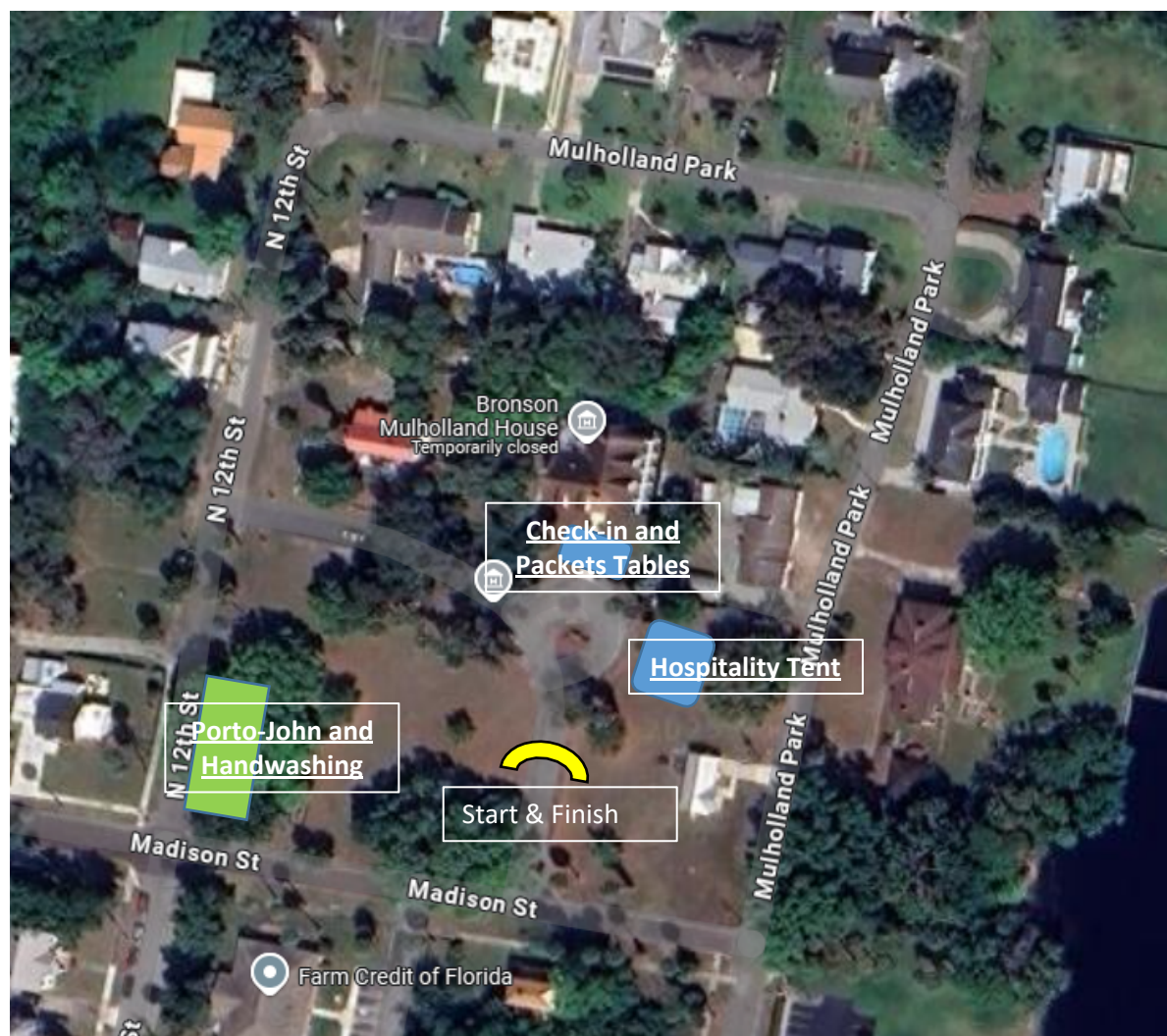
Liberty Baptist Church

Pending Approval

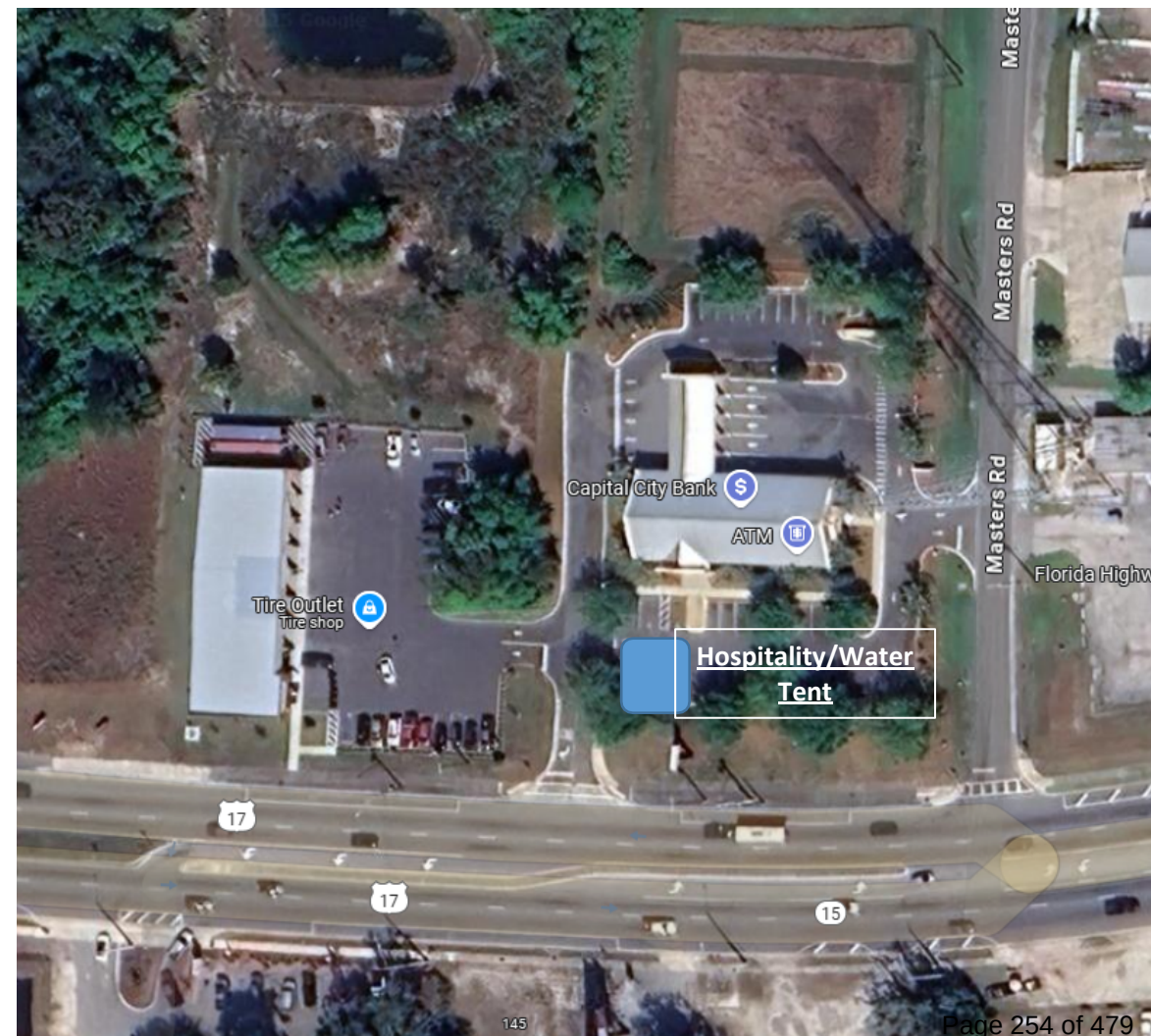




Start Line and Finish line at the Bronson Mulholland House



Turn around location



Approved Parking Locations

Farm Credit of Florida

Approved by local Manager
Guillermo Mattox via phone call

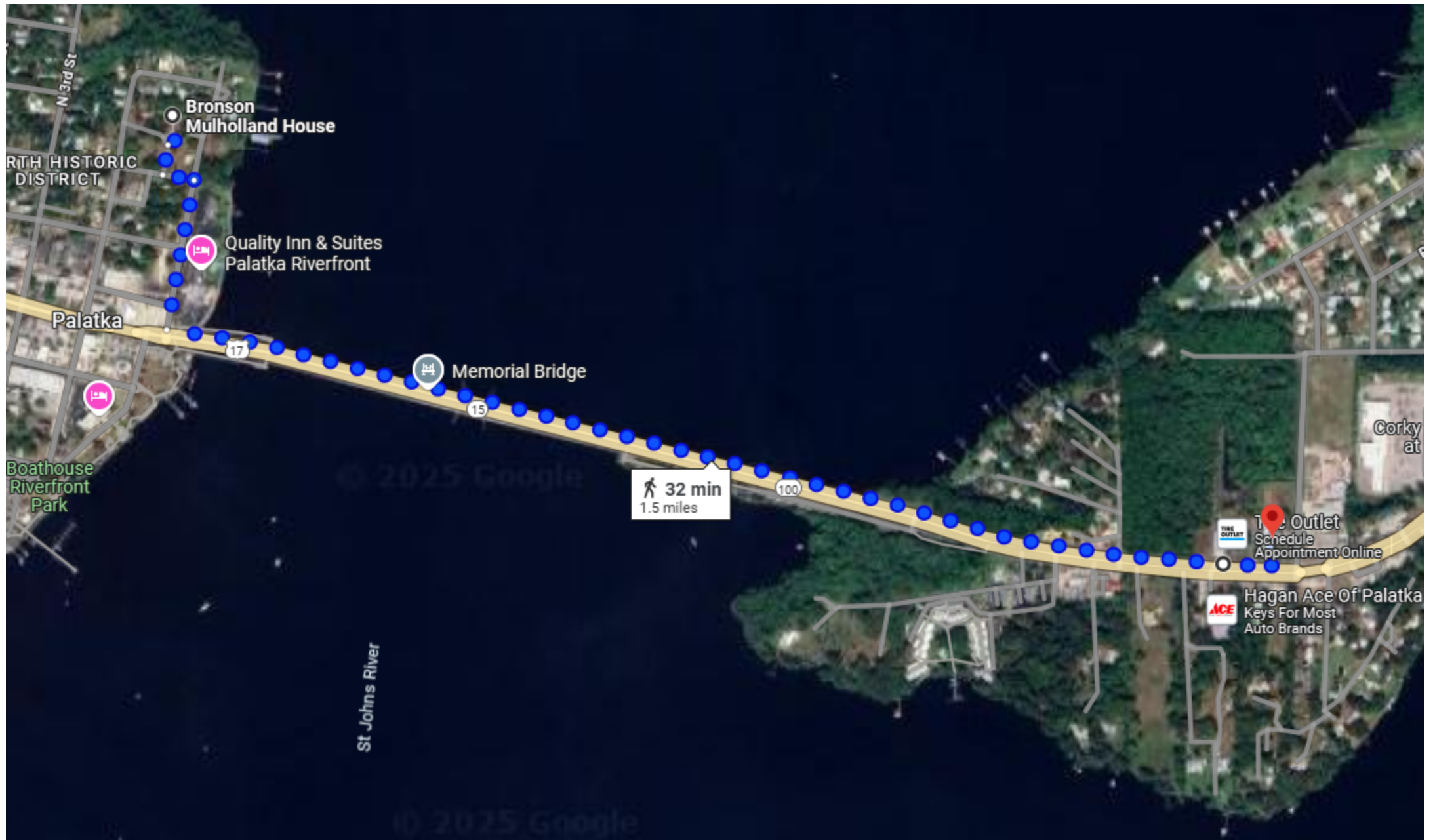
Putnam School District Offices

Approved by Admin Assistant
Susan Michael via email

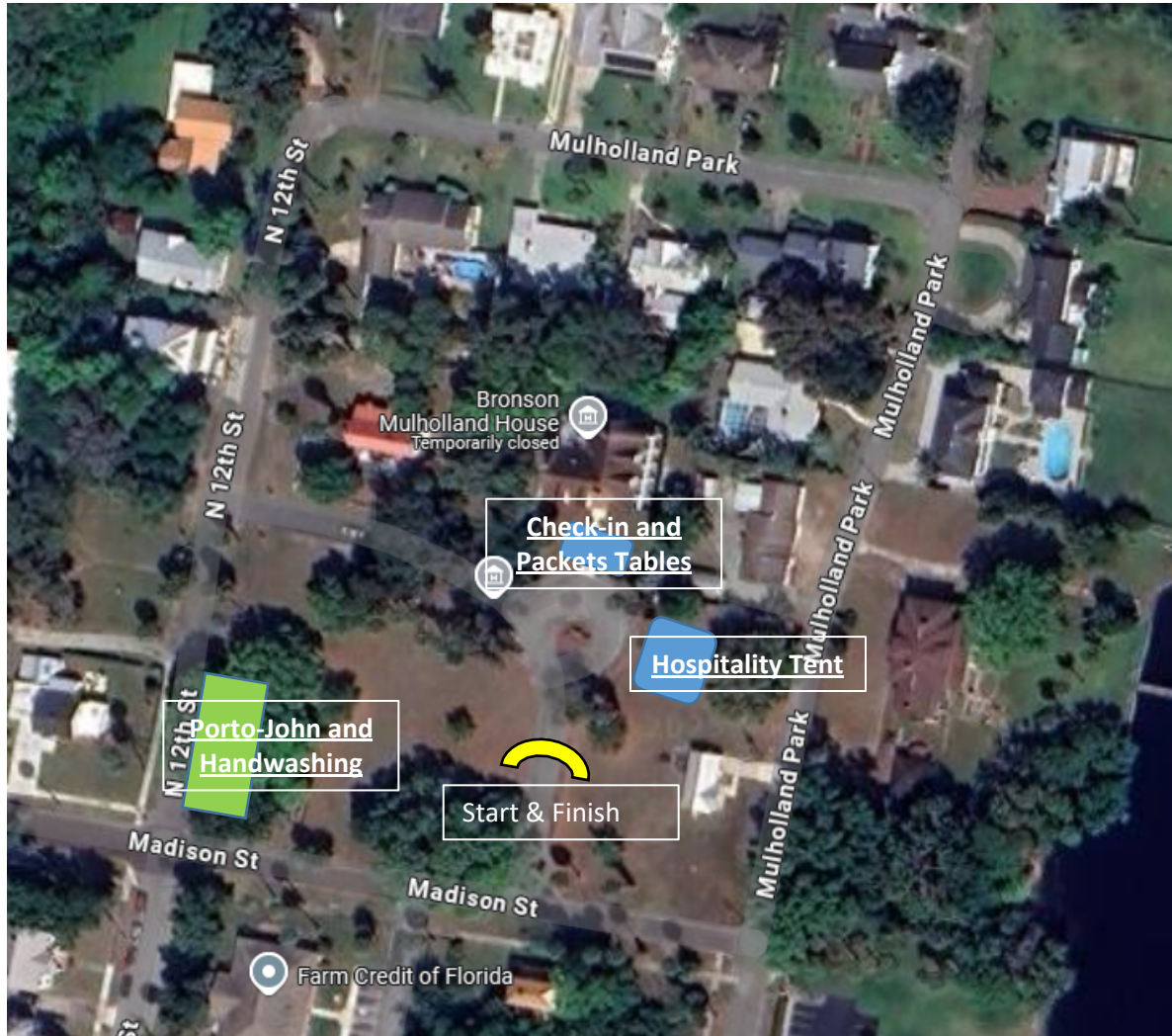
Liberty Baptist Church

Pending Approval

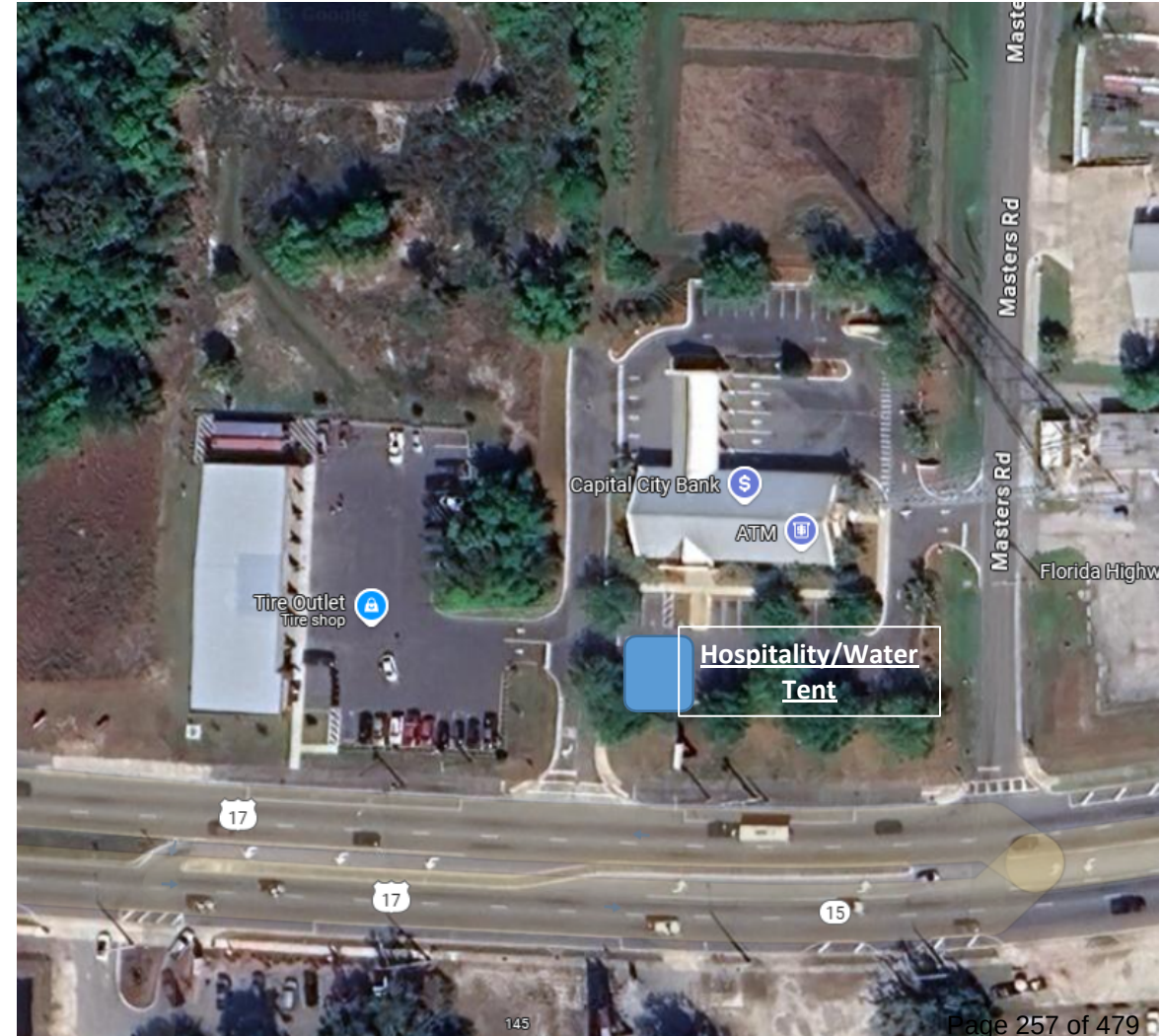




Start Line and Finish line at the Bronson Mulholland House



Turn around location



Approved Parking Locations

Farm Credit of Florida

Approved by local Manager
Guillermo Mattox via phone call

Putnam School District Offices

Approved by Admin Assistant
Susan Michael via email

Liberty Baptist Church

Pending Approval





Date Received: _____

Permit Classification: _____

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: 1SG (R) Regier,
Tyson
Address: 302 Mellon Email: PalatkaRun@t2t.org / tregier@my.putnamschool
Road Phone: 315-405-
Palatka, FL 32177 5778
2. Secondary Contact: COL (R) Johnson,
Gray
Address: 302 Mellon Email: gjohnson@my.putnamschools.org
Road Phone: _____
Palatka, FL 32177 e: _____
3. Event Sponsor/Organization: Tunnel to Towers
Foundation
Attach a certificate of Tax Exemption if applicable.
4. Name of Event: Tunnel to Towers Palatka 5K Run & Walk
5. Description of Event (event activities, such as concerts, street dances, races, contests/competitions, regattas, arts/crafts displays, still motion picture production, etc.):
Symbolizing Stephen Siller's final footsteps from the foot of the Battery Tunnel to the
Twin Towers and paying homage to the 343 FDNY firefighters, 71 law enforcement
officers, and thousands of civilians who lost their lives on September 11, 2001.

6. Event Location (911 Address): Bronson Mulholland House, 100 Madison St. Palatka FL
32177
7. Road Closures: ex. St. Johns Avenue from First Street to Reid Street
Second Street

<u>1st Street</u>	from <u>Madison Street</u>	to <u>Reid Street</u>
<u>Reid St. (west bound)</u>	from <u>1st Street</u>	to <u>Masters Road</u>
_____	fro _____	to _____
_____	m _____	to _____
_____	fro _____	to _____
_____	m _____	to _____
_____	fro _____	to _____
_____	m _____	to _____
_____	fro _____	to _____
_____	m _____	to _____
_____	fro _____	to _____
_____	m _____	to _____

8. Onsite representatives during the

event: Name: 1SG (R) Regier,
Tyson
Name: COL (R) Johnson,
Gray

Cell Phone: 315-405-
5778
Cell
Phone:

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

<u>Date(s) of Event:</u>	<u>Hours:</u>	<u>Alcohol:</u>	<u>Attendance</u>
<u>Setup:</u>	<u>Amplified Sound:</u>		

10 /11/ 25	07:00 to 12:00	to	N/A to
------------	----------------	----	--------

Event:

10 /11/ 25	09:00 to 10:00	08:00 to 11:00	N/A to	100
------------	----------------	----------------	--------	-----

/ /	to	to	N/A to	
-----	----	----	--------	--

/ /	to	to	N/A to	
-----	----	----	--------	--

/ /	to	to	N/A to	
-----	----	----	--------	--

/ /	to	to	N/A to	
-----	----	----	--------	--

/ /	to	to	N/A to	
-----	----	----	--------	--

/ /	to	to	N/A to	
-----	----	----	--------	--

Breakdown:

10 /11/ 25	10:00 to 12:00	to	to
------------	----------------	----	----

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

Run registration and tickets

11. Number and type of auxiliary vehicles/

equipment: Watercraft _____ Aircraft ☒ Utility Vehicles/Golf _____ 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.

No pyrotechnics

Include date and time:

/ / to to

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

Personal vehicals for set up and local fire and EMS vehicals

14. Number of staff/
volunteer: 25

Uniform identification: Army JROTC
Uniforms

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:**

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.

- Page 262 of 479
- (b) At least seven days prior to the first day of any special event, the applicant shall furnish to

(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

Date

State of _____ County of _____

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

NOTARY SEAL

Signature of Notary Public, State of _____

APPLICATION APPROVED

**Special Events
Coordinator**

Date

**Chief of
Police**

Date

Special Events Vendor Requirements

1. A 12 foot clear area must be maintained in front of each vendor site. This clear area will allow for the passage of emergency response vehicles. **Assure there is at least a 12 foot clearance for emergency vehicles to be able to pass. All streets must remain open at all times. Make sure an apparatus can have a straight path and not have to zig zag around tents. Barricades can be used to close traffic, but no permanent blockages such as tents, vehicles, concession trailers, pools, etc.**
2. Temporary vendor tents and/or canopies of 200 square feet or less and without food preparation are exempt from fire retardant requirements. Tent stakes, guide ropes, etc. will be clearly marked with a visible warning, i.e. flag, barricade tape, or protective cap. **Protect from injuries by making sure there is some highly visible tape or protection cover over tent stakes.**
3. Temporary electrical cords and hoses will not cross any street and where crossing sidewalks, will be protected and pose no trip hazard. All electric will be GFIC protected. NFPA 70. **Make sure all cord connections are off the ground and protected by 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.

City of Palatka
Indemnification & Hold Harmless
Agreement

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

except when caused by the negligence or willful misconduct of the City.

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.

Print Name of
Applicant

Date of
Use

State of _____ County of _____

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

NOTARY SEAL

Signature of Notary Public, State of _____

RESOLUTION NO. 2025-R-77

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO TYSON REGIER FOR TUNNEL TO TOWERS PALATKA 5K RUN & WALK WHICH WILL BE HELD ON OCTOBER 11TH 2025 AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS Tyson Regier is requesting a rolling patrol through the designed map which starts at the Mullholland grassy area to the east side of the bridge to Capital City Bank, which is where the turnaround point is. The walk is scheduled to begin at 9am and ends at 11am.

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 Tunnel to Towers Palatka 5k run and walk is hereby granted to Tyson Regier with the following provisions and stipulations:

- a. A Class "C" Special Events Permit is hereby granted for the event to be held on 10/11/2025, during the hours provided in the application
- b. Rolling Patrol from Madison St. to the bridge and across the bridge to Capital City bank and back to the starting point.
- c. **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 26th day of June 2025.

CITY OF PALATKA, FLORIDA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY

RESOLUTION NO. 2025-R-78

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO THE PALATKA PD FOR NATIONAL NIGHT OUT, SETTING FORTH THE PROVISIONS OF THE PERMIT; ROAD CLOSURES OF MEMORIAL PARKWAY FROM LAUREL STREET TO REID AND OF ST. JOHNS FROM MEMORIAL TO S. 2ND STREET AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS Palatka Police Department is requesting permits for National Night Out which will be held on 08/05/2025 from 5:30pm until 8:00pm with road closures from Memorial Parkway to Reid St and St. Johns to 2nd Street. They need permits for alcohol and amplified sound.

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 National Night Out is hereby granted to the Palatka Police Department with the following provisions and stipulations:

- a.** A Class "B" Special Events Permit is hereby granted for the event to be held on 08/05/2025, during the hours provided in the application
Road closures of Memorial Parkway to Reid St and St. Johns to 2nd 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 26th day of June 2025.

CITY OF PALATKA, FLORIDA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY



Date Received:

6/3/25

Permit Classification:

B

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Fallon Gentry

Address: 110 N. 11th Street

Email: egentry@palatka-fl.gov

Palatka, FL 32177

Phone: 386-538-6478

2. Secondary Contact: Matthew Keith

Address: 110 N. 11th Street

Email: mkeith@palatka-fl.gov

Palatka, FL 32177

Phone: 386-972-2540

3. Event Sponsor/Organization: Palatka Police Department

Attach a certificate of Tax Exemption if applicable.

4. Name of Event: National Night Out

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

Food trucks, Vendors, Inflatables, DJ, Alcohol (Azalea Brewery/Velchoff's)

6. Event Location (911 Address): Palatka Riverfront

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

Memorial Pkwy

from Reid Street

to S 2nd Street

from

to

from

to

from

to

from

to

from

to

from

to

from

to

from

to

8. Onsite representatives during the event:

Name: _____ Cell Phone: _____

Name: _____ Cell Phone: _____

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

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

Setup:

08/05/25 1pm to 5pm ____:____ to ____:____ ____:____ to ____:____

Event:

08/05/25 5:30pm to 8pm 530pm: to 8pm 530pm to 8pm _____

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____ _____

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____ _____

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____ _____

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____ _____

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____ _____

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____ _____

Breakdown:

____/____/____ ____:____ to ____:____ ____:____ to ____:____ ____:____ to ____:____

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

500

11. Number and type of auxiliary vehicles/ equipment:

 X Watercraft X Aircraft X Utility Vehicles/Golf Carts Other: Bear Cat (Sheriff's Office)

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

N/A

Include date and time:

____/____/____ ____:____ to ____:____ ____:____ to ____:____

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

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

REQUIRED ATTACHMENTS

- ☐ Site Plan (see checklist)
 - Parking
 - Number and location of food vendors
 - Number and location of arts and craft vendors, concessions and/or sponsor/promoter(s) stands
 - Street Closures/Barricades/Detours
 - Garbage Containers
 - Parade/Marching Route
 - Event Headquarters
 - Number and location of temporary signs/banners
 - Sound system(s) location
 - Location of temporary structures, fences, grandstands, bandstands, judges stands, bleachers, hospitality tents, booths, etc.
 - Main emergency vehicle access to site
 - Location of security and emergency vehicle parking on site
 - Carnival location (if any)
 - Number/location of portable toilets
- ☐ Tentative Schedule of Events
- ☐ 501(C) (3) Certificate of Exemption # _____
- ☐ Nonprofit articles of incorporation, charter and mission statement
- ☐ Consent letter (event property): property owners on which special event location is held if not city owned
- ☐ Fire resistive rating certificates (tents, fabrics, etc.)
- ☐ Example of special event vendor permits provided
- ☐ Special event certificate of insurance- city as "additional insured" (if carnival, aircraft or watercraft rides are planned, need certificates from those vendors)
 - List certificates required: _____
- ☐ Alcohol liability certificate of insurance- city as "additional insured"
- ☐ Alcohol license (copy)
- ☐ Signed Conditions and Agreement Form

SPECIAL EVENTS FEES

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

15. ARTICLE IV SPECIAL EVENT ORDINANCE: FEES

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

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

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

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

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

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

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

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

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

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

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

(Ord. No. 10-34, l(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.

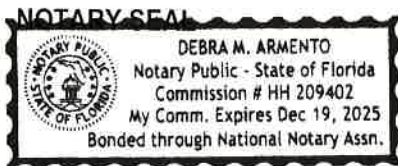
CERTIFICATION: I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS UNDER WHICH THE CITY OF PALATKA HAS GRANTED PERMISSION FOR USE OF THE AREA DEFINED ON PAGE ONE OF THIS APPLICATION FOR THE PURPOSE STATED HEREIN, AND AGREE TO BE BOUND BY SAME.

Fallon Gentry
Signature of Applicant

6/3/25
Date

State of Florida County of Putnam

The foregoing application is acknowledged before me this 3rd day of June, 2025, by Fallon Gentry, who is personally known to me, or who has/have produced _____ as identification.



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

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

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

Fallon Gentry
Signature of Applicant

Name of Facility being used

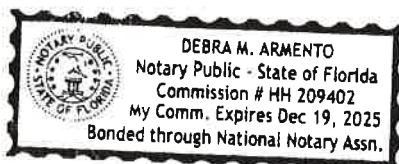
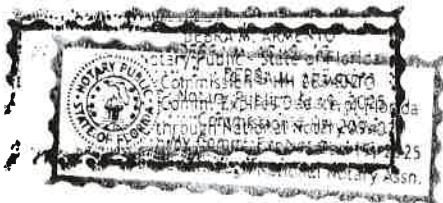
Fallon Gentry
Print Name of Applicant

8/5/25
Date of Use

State of *Florida* County of *Putnam*

The foregoing application is acknowledged before me this *3rd* day of *June*, 20 *25*, by *Fallon Gentry*, who is personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL



Debra M. Armento
Signature of Notary Public, State of *Florida*

Join Palatka Police Department **NATIONAL NIGHT OUT**

Tuesday, August 5th from 530pm – 8pm
Palatka Riverfront



POLICE • COMMUNITY PARTNERSHIPS

**Music, Giveaways, Food Trucks, Vendors, Law
Enforcement, First Responders**



RESOLUTION NO. 2025-R-79

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, GRANTING A SPECIAL EVENTS PERMIT TO BREAD OF LIFE FOR THE BECK 5-K RACE; SETTING FORTH THE PROVISIONS OF THE PERMIT; AND GRANTING PERMISSION FOR ROAD CLOSURES; AND PROVIDING FOR SCRIVENER’S ERRORS

WHEREAS, Bread of Life has made an application to the City of Palatka for a special event permit for the Beck 5-K race.

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 Beck 5k Race is hereby granted to Bread of Life with the following provisions and stipulations:

- a.** A Class “B” Special Events Permit is hereby granted for the event to be held on December 06th 2025 during the hours provided in the application.
- b.** Road closures Emmett St., Kirby St., Hotel St., Kirkland St., Dodge St., and Memorial Parkway on the date and time as noted on the Permit Application.

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

PASSED AND ADOPTED by the City Commission of the City of Palatka, Florida, on this 26th day of June 2025.

CITY OF PALATKA, FLORIDA

By: _____
Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

CITY ATTORNEY

APPLICATION FOR SPECIAL EVENT

1. Primary Contact: Loretta Carrios
 Address: 2000 Reio St. Email: LorettaCarrios@checkback.com
Palatka, FL. Phone: 386-328-0344
2. Secondary Contact: Wayne McClain
 Address: 2000 Reio St. Email: WAYNECCCLAIN@checkback.com
 Phone: 386-937-2432
3. Event Sponsor/Organization: Breath of Life
 Attach a certificate of Tax Exemption if applicable.
4. Name of Event: Back 5-K
5. Description of Event (event activities, such as concerts, street dances, races, contests/competitions, regattas, arts/crafts displays, still motion picture production, etc.):
5-K Race Plus Vendor Displays
6. Event Location (911 Address): _____
7. Road Closures: ex. St. Johns Avenue from First Street to Second Street
See Attached 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: Loretta Coibos

Cell Phone: 904-687-5977

Name: Wayne McCas

Cell Phone: 386-937-2432

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

Date(s) of Event: 12/06/2025 **Hours:** 1:00pm to 6:00pm **Amplified Sound:** N/A **Alcohol:** N/A **Attendance:** 300

Setup:

12/06/2025 1:00pm to 6:00pm to to

Event:

12/06/2025 1:00 to 6:00 to to

/ / to to to

/ / to to to

/ / to to to

/ / to to to

/ / to to to

/ / to to to

Breakdown:

12/06/25 6:00 to 8:00 PM to to

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

300-400 people including participants

11. Number and type of auxiliary vehicles/ equipment:

0 Watercraft 0 Aircraft 2 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.

N/A

Include date and time:

/ / to to to

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

N/A

14. Number of staff/ volunteer: 20

Uniform identification: Volunteer 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 # 85-8012707695C-2

☒ 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**

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 GFCI 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.**
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Exceptions:

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

Beck 5K

Palatka, FL

List of Measured Points

Map is not to scale.

Points are marked with yellow paint and nails in the road.

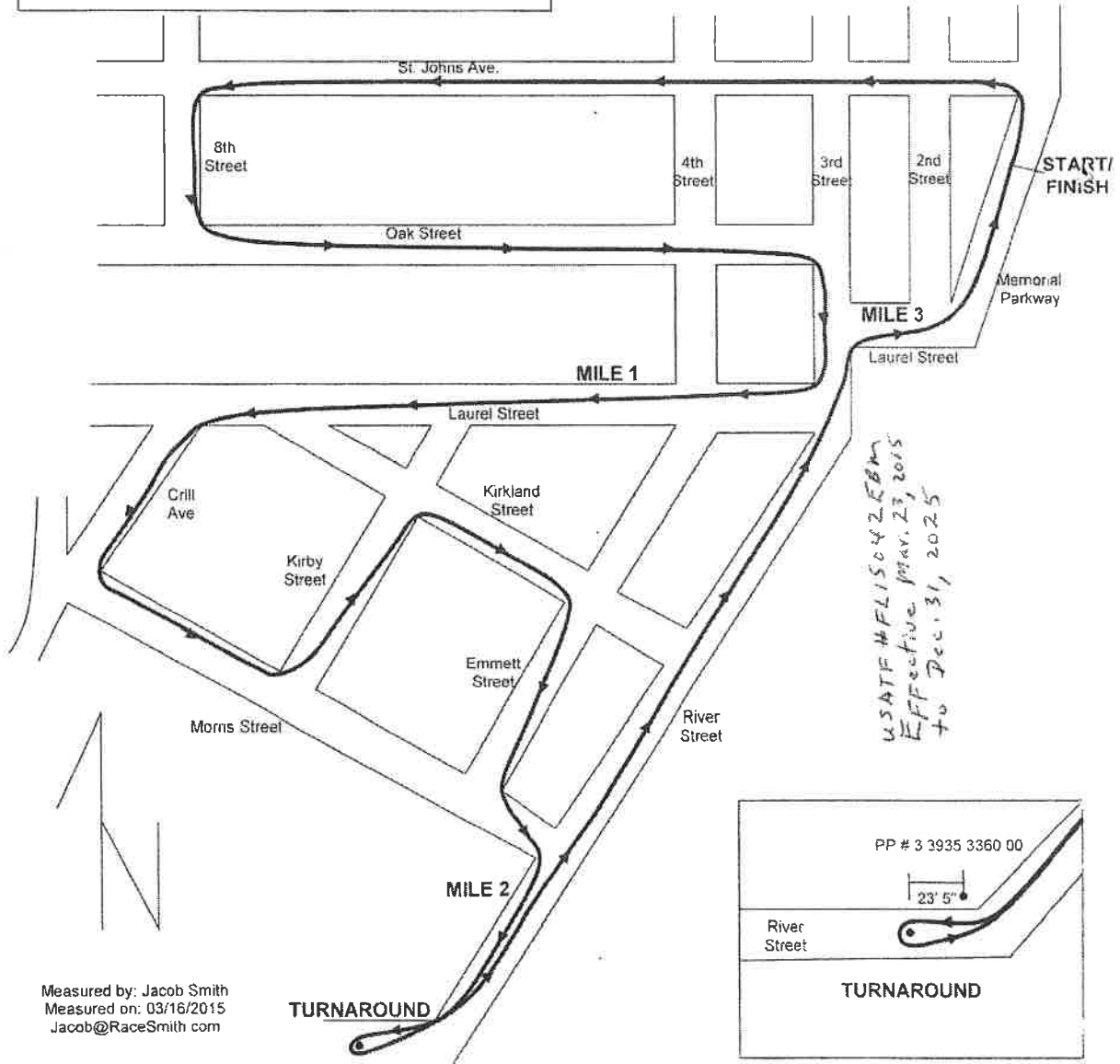
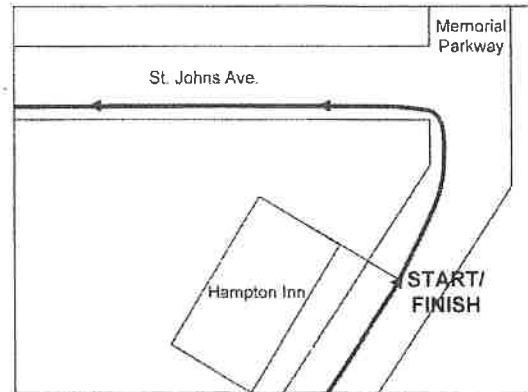
Start/Finish – On Memorial Parkway, even with the north edge of the Hampton Inn.

Mile 1 – On Laurel Street, 2 feet 2 inches west of power pole # 3 3936 8204.

Mile 2 – On River Street, 55 feet 7 inches south of power pole # 3 3935 5575 02.

Turnaround – On River Street, 23 feet 5 inches west of power pole # 3 3935 3360 00, near the intersection with 10th Street.

Mile 3 – On Laurel Street, 26 feet 5 inches west of the fire hydrant at the southwest corner of the intersection with 2nd Street.





BREAD OF LIFE PALATKA

Our mission is to address hunger by providing nutritious meals for the food insecure of Palatka.

Address:

320 North 5th Street

City:

Palatka

Postal:

32177-3402

State/Province:

Florida

Country:

United States

Kimberly Daley VP

386-328-0213

kdgatorz@yahoo.com

<https://www.palatkabreadof.life>

Projects

Displaying

All Postings

Anything

SEARCH

Bread of Life Palatka acts as a service center for the following projects and their creators:

Ongoing Opportunity

...



Bread of Life Volunteer Needs and Donations for

Palatka, Florida, 32177-3402

Help feed hot meals to the homeless and food
insecure Monday through Friday 11:30 - 12:30
or see below for needed donations this holiday
season.

- (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.

Lawrence
Signature of Applicant

5-28-2025
Date

State of Florida County of Putnam

The foregoing application is acknowledged before me this 28th day of May, 20 25, by Wayne McClain, who is personally known to me, or who has/have produced personally known as identification.

NOTARY SEAL



SHEILA MCGOWAN
Commission # HH 655792
Expires April 18, 2029

Sheila McGowan
Signature of Notary Public, State of _____

APPLICATION APPROVED

Special Events Coordinator

Date

Chief of Police

Date

City of Palatka
Indemnification & Hold Harmless Agreement

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

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

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

L.W. McClain

Signature of Applicant

River Front

Name of Facility being used

L Wayne McClain

Print Name of Applicant

12-6-2025

Date of Use

State of Florida County of Putnam

The foregoing application is acknowledged before me this 29th day of May, 2025, by Wayne McClain, who is personally known to me, or who has/have produced personally known as identification.

NOTARY SEAL



SHEILA MCGOWAN
Commission # HH 655792
Expires April 18, 2029

[Signature]

Signature of Notary Public, State of Florida



BECKAUT-02

DBONISOLLI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/23/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Bates Hewett & Floyd Insurance Agency 3400 Crill Ave, Suite 2 Palatka, FL 32177	CONTACT Danielle Kenney	
	PHONE (A/C, No, Ext): (386) 328-1100	FAX (A/C, No): (386) 329-1100
	E-MAIL ADDRESS: danielle@bates-hewett.com	
INSURED Beck Automotive Group 146 Comfort Rd Palatka, FL 32177	INSURER(S) AFFORDING COVERAGE	
	INSURER A: United States Liability Ins Co	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	
	NAIC # 25895	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:	X		SE 1115507	12/6/2025	12/9/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y/N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Dec 6, 2025- Beck 5K Event

City of Palatka is an Additional Insured with respect to the General Liability policy as required by written contract;

CERTIFICATE HOLDER

CANCELLATION

City of Palatka 201 N 2nd Street Palatka, FL 32177	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

This instrument prepared by:
Holmes & Young, P.A.
Attorneys at Law
222 North 3rd Street
Palatka, FL 32177

GRANT OF EASEMENT

THIS INDENTURE made and entered into this ____ day of _____, 2025, by and between **CITY OF PALATKA**, a political subdivision of the State of Florida, whose mailing address is: 201 N. Second Street, Palatka, FL 32177, Grantor, to **PALATKA RTG, LLC**, a Florida Limited Liability Company, whose mailing address: 2000 Reid St., Palatka, FL 32177, Grantee

WHEREAS, Grantor has agreed in consideration of the sum of Ten (\$10.00) Dollars and other good and valuable consideration to grant to Grantees and all other persons claiming by, through or under Grantors, their predecessors in title, or their successors and/or assigns, a perpetual easement over, above, and across the lands described within the attached Exhibit A (hereafter "easement land") to be used for any and all lawful purposes necessary to, associated with, or ancillary to the use, repair, rebuilding, or maintenance of those structures and improvements located at 801 St. Johns Ave., Palatka, FL, 32177, which real estate is more particularly described in that deed, copy of which is recorded at Book 1761, Page 1208, Official Records of Putnam County, Fl. (hereafter "801 St. Johns"). Among the uses this easement is intended to accommodate are any "airspace" encroachments or intrusion over and above the easement land by any portion of buildings, structures, or other improvements located at 801 St. Johns, with "airspace" being defined as that area over and within a vertical extension of the boundaries of the easement land from the ground to a height of 35 ft.

As Described in Exhibit "A"

IN WITNESS WHEREOF, the said grantor has signed and sealed these presents the day and year first above written.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

CITY OF PALATKA, a political
subdivision of the State of Florida

By: _____
ROBERTA M. CORREA
Mayor

Witness Signature

Printed Name

Address of Witness

Witness Signature

Printed Name

Address of Witness

STATE OF _____
COUNTY OF _____

I HEREBY CERTIFY that on this day before me, by means of () physical presence or ()
online notarization, an officer duly qualified to take acknowledgments, personally appeared,
ROBERTA M. CORREA, as MAYOR of CITY OF PALATKA, a political subdivision of the
State of Florida, to me known to be the person(s) described in and who executed the foregoing
instrument and acknowledged before me the execution of same.

WITNESS my hand and official seal in the County and State last aforesaid this ____ day
of _____ 2025.

Notary Public - State of _____

Printed Name

My Commission Expires: _____

ID Produced: _____

Personally Known: _____

Page 289 of 479

POINT OF
COMMENCEMENT
NE CORNER BLOCK 63

ST. JOHNS AVENUE
A 60' RIGHT-OF-WAY PER PLAT

R/W
WESTERLY 50' (REC)
N81° 08' 28"W 50.00' (ACT)

POINT OF
BEGINNING

S11°17'23"W 1.16' (ACT)
S80°24'41"E 1.93' (ACT)

S09°35'19"W
6.08' (ACT)

N80°24'41"W
0.41' (ACT)

801 ST JOHNS AVENUE
PALATKA, FLORIDA
32177
PARCEL 42-10-27-6850-0630-0050
CONTAINING 0.11± ACRES

PROPOSED
EASEMENT
132 SQFT

N11°17'23"E 55.31' (ACT)
S09°35'19"W 49.20' (ACT)

8TH STREET
A 60' RIGHT-OF-WAY PER PLAT

N80°24'41"W
3.16' (ACT)

LEGEND

(ACT) = ACTUAL
R/W = RIGHT-OF-WAY

GENERAL NOTES

1. BEARINGS SHOWN HEREON ARE BASED ON THE SOUTHERLY RIGHT OF WAY LINE OF ST. JOHNS AVENUE AS N81° 08' 28"W (ASSUMED).
2. DATE: APRIL 14, 2025
3. 1" = 10'
4. THIS MAP DOES NOT REPRESENT A BOUNDARY SURVEY

MAP SHOWING

A PORTION OF 8TH STREET AS SHOWN ON THAT COPY OF DICK'S MAP OF THE CITY OF PALATKA ON FILE IN THE OFFICE OF THE CIRCUIT COURT, PUTNAM COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEASTERLY CORNER OF BLOCK 63, SAID DICK'S MAP OF THE CITY OF PALATKA; THENCE S11°17'23"W, ALONG THE WESTERLY LINE OF SAID 8TH STREET A DISTANCE OF 1.16 FEET TO THE POINT OF BEGINNING; THENCE S80°24'41"E, 1.93 FEET; THENCE S09°35'19"W, 6.08 FEET; THENCE N80°24'41"W, 0.41 FEET; THENCE S09°35'19"W, 49.20 FEET; THENCE N80°24'41"W, 3.16 FEET TO THE AFORESAID WESTERLY LINE OF 8TH STREET; THENCE N11°17'23"E, ALONG LAST SAID LINE, 55.31 FEET TO THE POINT OF BEGINNING.

CONTAINING 132 SQUARE FEET, MORE OR LESS.

UNLESS IT BEARS THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER, THIS DRAWING, SKETCH, PLAT OR MAP IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT VALID. (CHAPTER 61G17-6, FLORIDA ADMINISTRATIVE CODE)

120 RAIN TREE WOODS TRAIL
PALATKA, FLORIDA 32177
PHONE (386) 546-6555
EMAIL: 12SPEAKSOF@GMAIL.COM

STEPHEN SPEAKS, P.S.M. CERT. NO. 6543

27-
20
3
(3)

This Instrument Prepared By:
Holmes & Young, P.A.
Attorneys at Law
222 North 3rd Street
Palatka, FL 32177

Inst: 202454015199 Date: 06/07/2024 Time: 11:21AM Doc Stamp-
Deed: 0.70 By: CH, DC, Matt Reynolds, Putnam, County Page 1 of
3 B: 1761 P: 1208

WARRANTY DEED

Property Appraisers Parcel
Identification Number:
42-10-27-6850-0630-0050

THIS WARRANTY DEED made the 6th day of June, A.D. 2024, by
PRESTON B. SLOAN, a married man and BRADLEY C. SLOAN, a married man, conveying
their non-homestead property, hereinafter called the grantor to PALATKA RTG, LLC, a Florida
Limited Liability Company, whose mailing address is: 2000 Reid Street, Palatka, FL 32177,
hereinafter called the grantee:

WITNESSETH: That the grantor, for and in consideration of Ten (\$10.00) Dollars and
other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains,
sells, aliens, remises, releases, conveys and confirms unto the grantee all that certain land situate
in Putnam County, State of Florida, viz:

PROPERTY DESCRIBED ON EXHIBIT "A" ATTACHED HERETO

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 the grantor hereby covenants with said grantee that the grantor is lawfully seized of
said land in fee simple; that the grantor has good right and lawful authority to sell and convey said
land, and hereby warrants the title to said land and will defend the same against the lawful claims
of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing
subsequent to December 31, 2023.

IN WITNESS WHEREOF, the said grantor has signed and sealed these presents the day
and year first above written.

Title Not Examined
No Opinion of Title Given
Holmes & Young, P.A.

Signed, sealed and delivered in
the presence of:

Brandie Price
Witness #1

Brandie Price
Printed Name

2000 Reid St, Palatka, FL 32177
Address – Witness #1

Preston B. Sloan
PRESTON B. SLOAN
2000 Reid Street
Palatka, FL 32177

Stephanie Reems
Witness #2

Stephanie Reems
Printed Name

2000 Reid St, Palatka, FL 32177
Address – Witness #2

Bradley C. Sloan
BRADLEY C. SLOAN
2000 Reid Street
Palatka, FL 32177

STATE OF FLORIDA
COUNTY OF PUTNAM

I HEREBY CERTIFY that on this day, before me, by means of (☒) physical presence or
() online notarization, an officer duly authorized to administer oaths and take acknowledgments,
personally appeared PRESTON B. SLOAN and BRADLEY C. SLOAN, known to me to be the
person(s) described in and who executed the foregoing instrument, who acknowledged before me
he/she/they executed the same, that I relied upon the following form__ of identification of the
above-named person: Preston B. Sloan + Bradley C. Sloan and that an oath (was)(was not) taken.

WITNESS my hand and official seal in the County and State last aforesaid this 6th
day of June, A. D., 2024.

Joan Tucker
Notary Signature
Joan Tucker
Printed Notary Signature
My Commission Expires 7/22/25

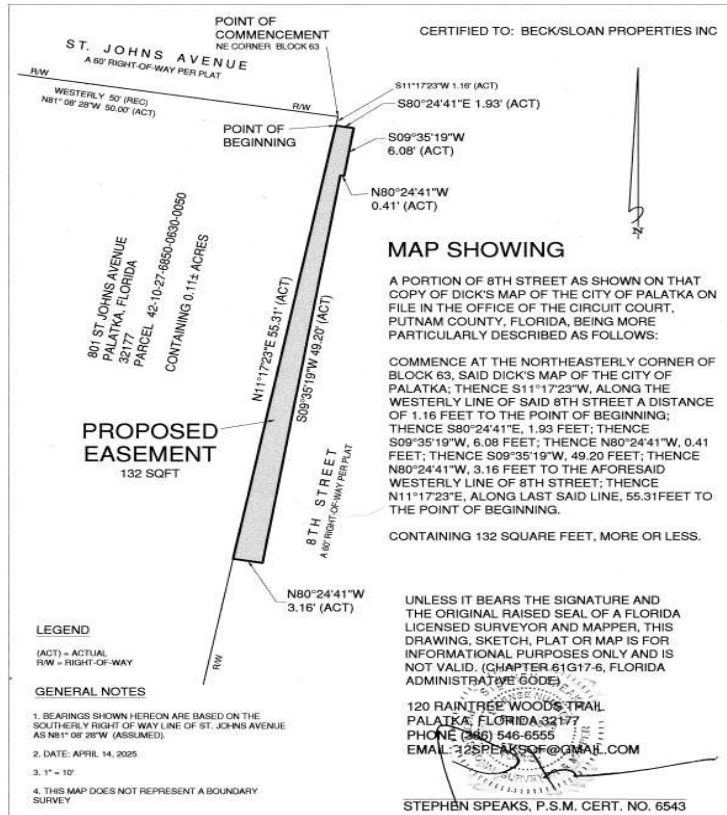


Joan Tucker
Notary Public
State of Florida
Comm# HH157023
Expires 7/22/2025

EXHIBIT "A"

The Northerly 100 feet of the Easterly 1/2 of Lot 5 in Block 63 of the City of Palatka, according to a copy of Dick's Map of said City on file in the office of the Clerk of the Circuit Court, Putnam County, Florida. The same being described as beginning at the Northeast corner of said Lot 5 in Block 63 and running thence Westerly, along the Southerly line of St. Johns Avenue, a distance of 50 feet; thence run Southerly, parallel with Eighth Street, a distance of 100 feet; thence run Easterly, parallel with St. Johns Avenue, a distance of 50 feet to the Westerly line of Eighth Street; thence run Northerly, along the Westerly line of Eighth Street, a distance of 100 feet to the Point of Beginning and to close.

APPRAISAL REPORT OF THE PERPETUAL EASEMENT LOCATED ALONG 8TH STREET, PALATKA, PUTNAM COUNTY FL, 32177



PREPARED FOR:

JIM TROIANO
COMMUNITY DEVELOPMENT DIRECTOR
BECK/SLOAN PROPERTIES

PREPARED BY:

Ronald N. Pacetti, MAI
State-Certified General Real Estate Appraiser RZ 677
Pacetti Appraisal Services Inc.

PACETTI APPRAISAL SERVICES

Real Estate Appraisers and Consultants

Ronald N. Pacetti, MAI
State-Certified General Real Estate Appraiser
RZ 677

June 18, 2025

Jim Troiano
Community Development Director
Beck/Sloan Properties
620 S. SR 19,
Palatka, FL 32177

Property Desc.: Appraisal of the perpetual easement containing 132± square feet.
Property Address: West side of 8th Street, just south of St. Johns Avenue. The street address is 801 St. Johns Avenue, Palatka, Putnam County, FL 32177.

Dear Mr. Troiano:

At your request, we have made an investigation and analysis of the above mentioned property. The purpose of this investigation and analysis was to provide the following opinions of value for the Subject Property:

- As Is Market Value of the Subject (Proposed Easement)

The property rights appraised are the rights of the Fee Simple Interest. It should be noted that in determining the market value of the Subject Site, we have first valued Parcel # 42-10-27-6850-0630-0050 (land for which the proposed easement abuts) as part of the *across-the-fence method* (see scope of work). Once a price per square foot land value is determined by the across-the-fence method (ATF), the diminished value of the Subject site due to the proposed easement is then evaluated. Parcel # 42-10-27-6850-0630-0050 will be referred to in the report as "Parcel B".

The Subject Property was inspected on April 8, 2025.

The Subject site consists of a 132± square foot perpetual easement which is attached to a larger parcel of land (Parcel B). The easement is to be used in conjunction with Parcel B which is planned to be developed with a restaurant. The easement, which runs above a sidewalk owned by the City of Palatka, is for an awning for the restaurant. The easement area is slightly irregular in shape. All site sizes and dimensions were taken from the survey provided.

Parcel B (The Restaurant Site) is rectangular shaped and contains 5,000± square feet. The site has 50 feet of frontage along the south side of St. Johns Avenue and 100 feet of frontage along the west side of S. 8th Street. The site is considered to be entirely usable. All site sizes and dimensions were taken from the survey provided.

Parcel B is zoned DB, Downtown Business, and the future land use is Commercial by the City of Palatka, FL. As the easement is located within a City of Palatka right-of-way, the easement itself does not have a zoning/land use designation.

Mr. Troiano
Page Two,

This Appraisal Report is in conformance with Standard Rule 2 Report Options of the Uniform Standards of Professional Appraisal Practice, effective January 1, 2024. As such, the report presents summary discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation has been retained in the appraiser's file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated in this report.

The appraisal is intended to conform with the Uniform Standards of Professional Appraisal Practice (USPAP), the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute, and applicable state appraisal regulations. The appraisal is also prepared in accordance with the appraisal regulations issued in connection with the Financial Institutions Reform, Recovery and Enforcement Act (FIRREA).

This appraisal was not made, nor was the appraisal rendered on the basis of a minimum requested valuation, specific valuation, or an amount which would result in the approval of a loan.

Therefore, subject to the assumptions and limiting conditions and to the definition of Market Value as set forth in this report, it is our opinion that the "as is" Market Value of the Fee Simple Interest in the Subject Property (proposed easement), as of April 8, 2025, is:

SEVEN HUNDRED FIFTY DOLLARS
(\$750)

Thank you for the opportunity to be of service to you in this matter.

Respectfully submitted,

PACETTI APPRAISAL SERVICES INC.

A handwritten signature in blue ink, appearing to read "Ronald N. Pacetti".

Ronald N. Pacetti, MAI
State-Certified General Real Estate Appraiser RZ 677

File #2025-36

EXECUTIVE SUMMARY

PROPERTY TYPE	:	Perpetual easement containing 132± square feet
LOCATION	:	Parcel B is located at the southwest corner of St. Johns Avenue and S. 8 th Street. The address is 801 St. Johns Avenue, Palatka, Putnam County, FL 32177.
EFFECTIVE DATE OF VALUE	:	April 8, 2025
DATE OF APPRAISAL	:	June 18, 2025
PURPOSE OF APPRAISAL	:	To provide the following opinions of value for the above referenced property: • “As Is” Market Value - Fee Simple Interest
PROPERTY DESCRIPTION	:	The Subject site consists of a 132± square foot perpetual easement which abuts a larger parcel of land (Parcel B). The easement is to be used in conjunction with Parcel B, which is planned to be developed with a restaurant. The easement, which runs above a sidewalk owned by the City of Palatka, is for an awning for the restaurant. The easement area is slightly irregular in shape. All site sizes and dimensions were taken from the survey provided. The easement was valued using the ATF method. Parcel B is rectangular shaped and contains 5,000± square feet. The site has 50 feet of frontage along the south side of St. Johns Avenue and 100 feet of frontage along the west side of S. 8th Street. The site is considered to be entirely usable. All site sizes and dimensions were taken from the survey provided.
ZONING/FUTURE LAND USE	:	Parcel B is zoned DB, Downtown Business, and the future land use is Commercial by the City of Palatka, FL. As the easement is located within a City of Palatka right-of-way, the easement itself does not have a zoning/land use designation.
VALUE OPINIONS (As of 4-8-25)		
“AS IS” MARKET VALUE		
FEE SIMPLE INTEREST	:	\$750

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ADDENDA

QUALIFICATIONS OF THE APPRAISERS

CERTIFICATION

We certify that, to the best of our knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- We have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- We have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.
- We have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- Ronald N. Pacetti has made a personal inspection of the property that is the subject of this report.
- No one provided significant real property appraisal assistance to the persons signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- As of the date of this report, Ronald N. Pacetti has completed the continuing education program for Designated Members of the Appraisal Institute.



Ronald N. Pacetti, MAI
State-Certified General Real Estate Appraiser RZ 677

LIMITING CONDITIONS

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All outstanding taxes, liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. It is assumed that surveys and/or plat furnished to or acquired by the appraiser and used in the making of this report are correct. The appraiser has not made a land survey or caused one to be made and, therefore, assumes no responsibility for their accuracy. If a survey and/or plat is not furnished or acquired the local property appraiser's records were used and were assumed to be correct.
4. All information in this report has been obtained from reliable sources. We cannot, however, guarantee or be responsible for the accuracy of information furnished by others. We have assumed that all information furnished by others is correct and complete, up to date and can be relied upon, but no warranty is given for its accuracy. We do not accept responsibility for erroneous information provided by others. We assume that no information that has a material effect on our appraisal has been withheld.
5. Unless otherwise stated, the opinion of value included in our report excludes any additional value attributable to goodwill, or to fixtures and fittings which are only of value, in situ, to the present occupier. We have made no allowance for any plant, machinery or equipment unless they form an integral part of the building and would normally be included in a sale of the building. We do not normally carry out or commission investigations into the capacity or condition of services being provided to the property. We assume that the services, and any associated controls or software, are in working order and free from defects. We also assume that the services are of sufficient capacity to meet current and future needs.
6. Subsurface rights (minerals, water, and oil) were not separately evaluated in making this appraisal.
7. The comparable sales data relied upon in this appraisal are believed to be from reliable sources; however, it was not possible to inspect the comparables completely, and it was necessary to rely upon information furnished by others as to said data, therefore, the value conclusions are subject to the correctness and verification of said data.
8. We inspected, as far as possible, by observation the land and the improvements thereon; however, it was not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. Likewise, no tests were made on the roof, mechanical, plumbing or electrical systems. Unless otherwise stated, no representations are made as to geotechnical conditions of the land or the quality and condition of the roof, heating, cooling, ventilating electrical and plumbing equipment.
9. Unless otherwise stated in this report, the existence of hazardous substances were not called to our attention nor did we become aware of such during our inspection. We have no knowledge of the existence of such materials on or in the property unless otherwise stated. However, we are not qualified to test such substances or conditions. No responsibility is assumed for any such conditions, nor for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in the field or environmental impacts upon real estate if so desired..

10. Neither all nor any part of the contents of this report shall be conveyed to the public through advertising, public relations, news, sales, or other media, without the written consent and approval of the author, particularly as to the valuation conclusions, the identity of the appraiser or firm with which he is connected, or any reference to the Appraisal Institute.
11. We may have reviewed available flood maps and may have noted in the report whether the property is generally located within or out of an identified Special Flood Hazard Area. However, we are not qualified to detect such areas and therefore do not guarantee such determinations. The presence of flood plain areas and/or wetlands may affect the value of the property. Any opinion of value we include in our report assumes that floodplain and/or wetlands interpretations are accurate.
12. The Americans with Disabilities Act (ADA) became effective January 26, 1992. We have not made a specific survey or analysis of the property to determine whether it is in compliance with the ADA. We claim no expertise in ADA issues and render no opinion regarding the compliance of the property with ADA regulations.
13. We assume that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the opinion of value contained in the report is based.
14. It is assumed that the property is in compliance with all applicable federal, state and local laws, ordinances, regulations, building standards, use restrictions and zoning unless the lack of compliance is stated in the appraisal report. Determining and reporting on such compliance were not part of the scope of work for this assignment.
15. It is assumed that all water, sewer facilities, and utilities (whether existing or proposed) are or will be in good working order, are safe for use, and are or will be sufficient to serve the current or proposed uses of the subject property or any structures or other improvements. Determining and reporting on such matters were not part of the scope of work for this assignment.
16. We have not made any investigation of the financial standing of actual or prospective tenants unless specifically noted in the report. Where properties are valued with the benefit of leasing, we assume, unless we are informed otherwise, that the tenants are capable of meeting their financial obligations under the leases, all rent and other amounts payable under the leases have been paid when due, and that there are no undisclosed breaches of the leases.
17. We are not required to testify or provide court-related consultation or to be in attendance in court unless we have agreed to do so in writing.
18. The distribution of the total valuation in this report between land and improvements applies only under the existing program of utilization. The separate valuations for land and building must not be used in conjunction with any other appraisal and are invalid if so used.
19. This appraisal/inspection is not a home/building inspection, structural inspection, or pest inspection. By preparing this report, the appraiser is not acting as a home/building inspector, structural engineer, or pest inspector. In performing the limited inspection of this property, areas that were readily accessible were visually observed and the review is superficial only. This inspection is not technically exhaustive and does not offer warranties or guarantees of any kind. It is advised to have the structure inspected by an inspector that offers such warranties or guaranteed inspection if there is any concern regarding adverse or negative conditions

In addition to the general special assumptions and limiting condition outlined in this report, the above value is subject to the following extraordinary assumptions and hypothetical conditions:

Extraordinary Assumption

An assumption, directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions.

1. None.

Hypothetical Condition

A hypothetical condition is a condition contrary to known fact on the effective date of the appraisal but is supposed for the purpose of analysis.

1. None.



**VIEW LOOKING AT THE EASTERN BORDER OF PARCEL B
FROM S. 8TH STREET
(The proposed easement is located along this sidewalk)**



VIEW LOOKING AT PARCEL B FROM ST. JOHNS AVENUE



**VIEW LOOKING NORTH DOWN S. 8TH STREET
WITH PARCEL B AND THE SUBJECT EASEMENT ON THE LEFT**



**VIEW LOOKING WEST DOWN ST. JOHNS AVENUE
WITH PARCEL B ON THE LEFT**



Scope of Work – Information Analyzed

The Subject Site was inspected including on and off-site improvements, roadways, visible easements, site conditions, drainage, utilities available, and site accessibility.

Photographs taken during the site inspection include the following:

- The Subject Site
- Roadways, and site access

Market Data Analyzed

Gathered and analyzed social, economic, governmental and environmental data from the Putnam County area and the Subject's immediate submarket.

Data sources include: municipal Planning Departments, LoopNet, CoStar and the local MLS.

Specific Data

Specific data relate to the property being appraised and to comparable properties. These data include legal, physical, locational, cost and income and expense information about the properties and the details of comparable sales.

Data gathered and analyzed pertaining to the subject property included zoning information, building plans, and site plans. Competitive property data included purchase prices, site size, zoning information and intended use of property.

Competitive Supply and Demand

Competitive supply and demand data relate to the competitive position of the property in its future market. Supply data include inventories of existing and proposed competitive properties, vacancy rates, and absorption rates. Demand data may consist of population, income, employment, and survey data pertaining to potential property users.

Demand was analyzed using current and projected population figures and historic demand based on comparable properties. Supply was analyzed using primary data gathered and confirmed during the assignment.

Scope of Work - Appraisal Method and Techniques Employed

In developing the highest and best use of the Subject Property an analysis was made of the data compiled in the steps noted above. This information was analyzed to help determine the highest and best use of the Subject Site as vacant.

Given the physical characteristics of the subject site (perpetual easement containing 132± SF) the most recognized and reliable method of valuation is the *across-the-fence method* (ATF).

This valuation method is defined in The Dictionary of Real Estate Appraisal, 7th Edition, as:

“A land valuation method used in the appraisal of corridors. The across-the-fence method is used to develop a value opinion based on comparison to abutting land.”

The across the fence method is used to opine the value of a real estate corridor, including railroad or pipeline rights of way, highways or other corridor real estate. The price or value of land adjacent to the corridor (i.e. “across the fence”) is considered for the valuation.

The subject site lies adjacent to land zoned and permitted for commercial development. The process of developing land value using comparable sales is known as the Sales Comparison Approach. When using this approach, the appraiser uses transactions of properties comparable to the property that is being appraised. Various upward and downward adjustments are made for differing features. Once the appropriate adjustments are made, a value range is indicated.

The Cost Approach to value and the Income Approach to value were not developed in this report due to the fact the subject site comprises vacant land. Typically, these approaches are not applicable in this type valuation.

Reconciliation

The Sales Comparison Approach to value is the only approach utilized.

Report Type

This Appraisal Report is in conformance with Standard Rule 2 Report Options of the Uniform Standards of Professional Appraisal Practice, effective January 1, 2024. As such, the report presents summary discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser’s opinion of value. Supporting documentation has been retained in the appraiser’s file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated in this report.

GENERAL INFORMATION

Purpose of the Appraisal

The purpose of this investigation and analysis was to provide the following opinions of value for the Subject Property (proposed easement):

- Market Value "As-Is" - Fee Simple Interest

Effective Date of Value

The date of value of this appraisal is April 8, 2025, which is the date the property was inspected.

Date of the Appraisal

June 18, 2025

Intended User/Client of the Appraisal

The intended client and user of this appraisal is Beck/Sloan Properties and-or assigns.

Intended Use of the Appraisal

The intended use of this appraisal is for use in determining market value of the perpetual easement to transfer rights to Parcel # 42-10-27-6850-0630-0050 in perpetuity.

Market Value

Section 1110 of Financial Institutions Reform, Recovery, and Enforcement Act's (FIRREA) instructions to the Office of Thrift Supervision use the definition of Market Value below as developed by the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation, and adopted by the Appraisal Foundation's Uniform Standards of Professional Appraisal Practice.

"The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- a. buyer and seller are typically motivated;
- b. both parties are well informed or well advised, and acting in what they consider their own best interests;
- c. a reasonable time is allowed for exposure in the open market;
- d. payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- e. the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."

Exposure Time

According to The Dictionary of Real Estate Appraisal, 7th Edition, Exposure Time is:

“An opinion, based on supportive market data, of the length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.”

Exposure time is always presumed to occur prior to the effective date of the appraisal. The overall concept of reasonable exposure encompasses not only adequate, sufficient and reasonable time but also adequate, sufficient and reasonable effort. The estimate for exposure time in this report was based on statistical information from market data and interviews with market participants. From this analysis and discussion, it is estimated that the appropriate exposure time associated with the Market Value Opinion within this report would be 6-12 months.

Marketing Time:

According to The Dictionary of Real Estate Appraisal, 7th Edition, Marketing Time is:

“An opinion of the amount of time to sell a property interest at the concluded market value, or at a benchmark price during the period immediately after the effective date of an appraisal”

Marketing time differs from exposure time, which is always presumed to precede the effective date of appraisal. Considerations for estimating the marketing time are similar to that of the exposure time with the addition of any anticipated changes in market conditions. Since the market conditions are estimated to follow historical trends into the foreseeable future, it is estimated that the appropriate marketing time associated with the Market Value Opinion within this report would be 6-12 months. This estimate assumes that the appraised property is placed on the open market, aggressively marketed and competitively priced. This estimate is based upon discussions with real estate brokers active within the local market.

Interest Appraised

The interest appraised herein is the Fee Simple Estate of the Subject Property.

The fee simple estate is defined in The Dictionary of Real Estate Appraisal, 7th Edition, as:

"The absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat."

Bundle of Rights Theory

Valuation of a Perpetual Easement is based on the bundle of rights theory. This theory is defined in The Dictionary of Real Estate Appraisal, 7th Edition, as:

“The concept that compares property ownership to a bundle of sticks with each stick representing a distinct and separate right of the property owner, e.g., the right to use real estate, to sell it, to lease it, to give it away, or to choose to exercise all or none of these rights.”

A perpetual easement clearly diminishes the property owner's rights to use and occupy their property. For instance, an underground drainage pipe could limit the ability to install a fence along the roadway. A drainage culvert could prevent the installation of landscaping. The right to enter and use the area can limit how the owner uses and occupies the space in question. The value of the Perpetual Easement must reflect the *diminished value* of the owner's retained rights.

Perpetual Easement

Defined in The Dictionary of Real Estate Appraisal, 7th Edition, as:

“An easement that lasts forever.”

LEGAL DESCRIPTION - Taken from the survey provided.

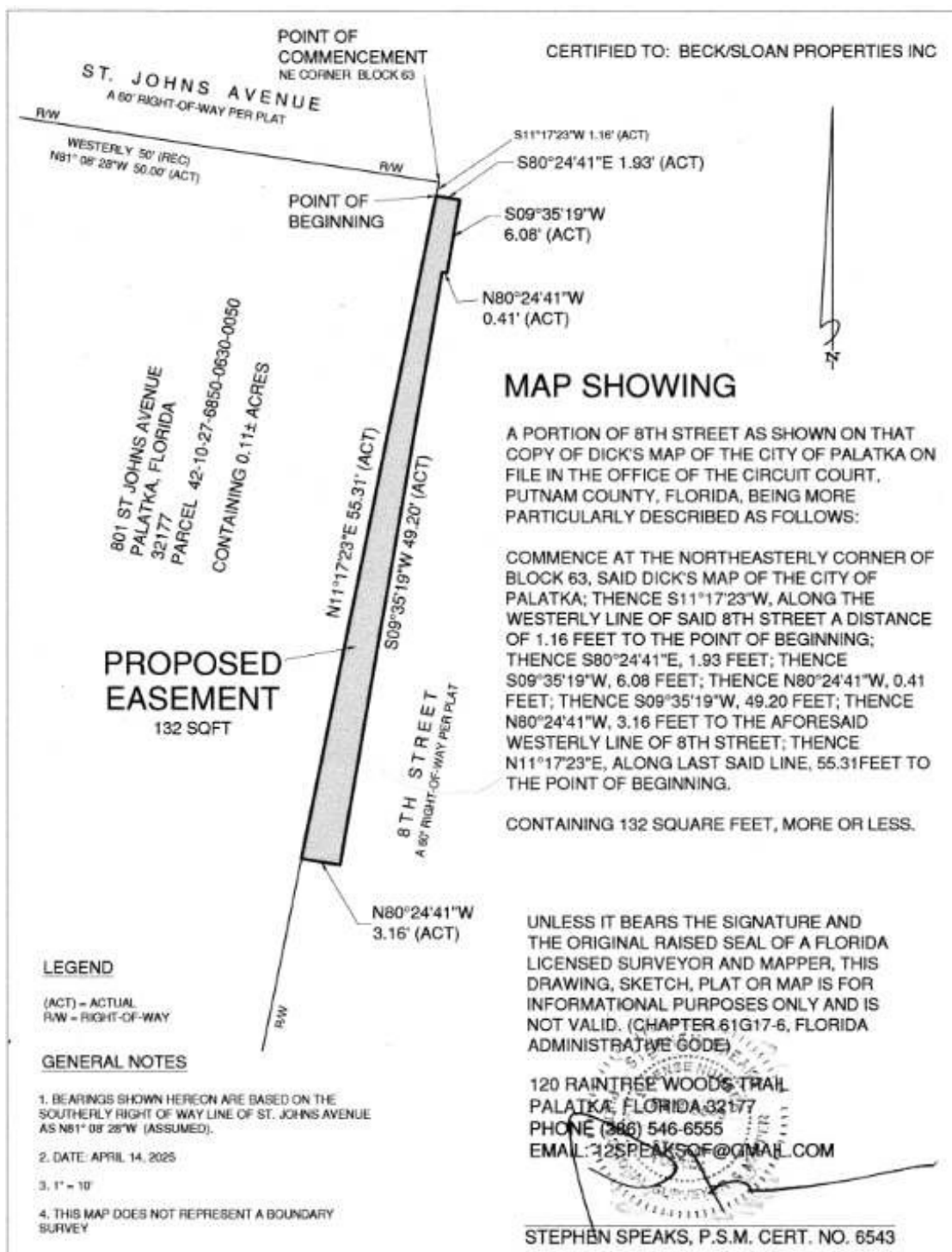
The following legal encompasses the perpetual easement.

A PORTION OF 8TH STREET AS SHOWN ON THAT COPY OF DICK'S MAP OF THE CITY OF PALATKA ON FILE IN THE OFFICE OF THE CIRCUIT COURT, PUTNAM COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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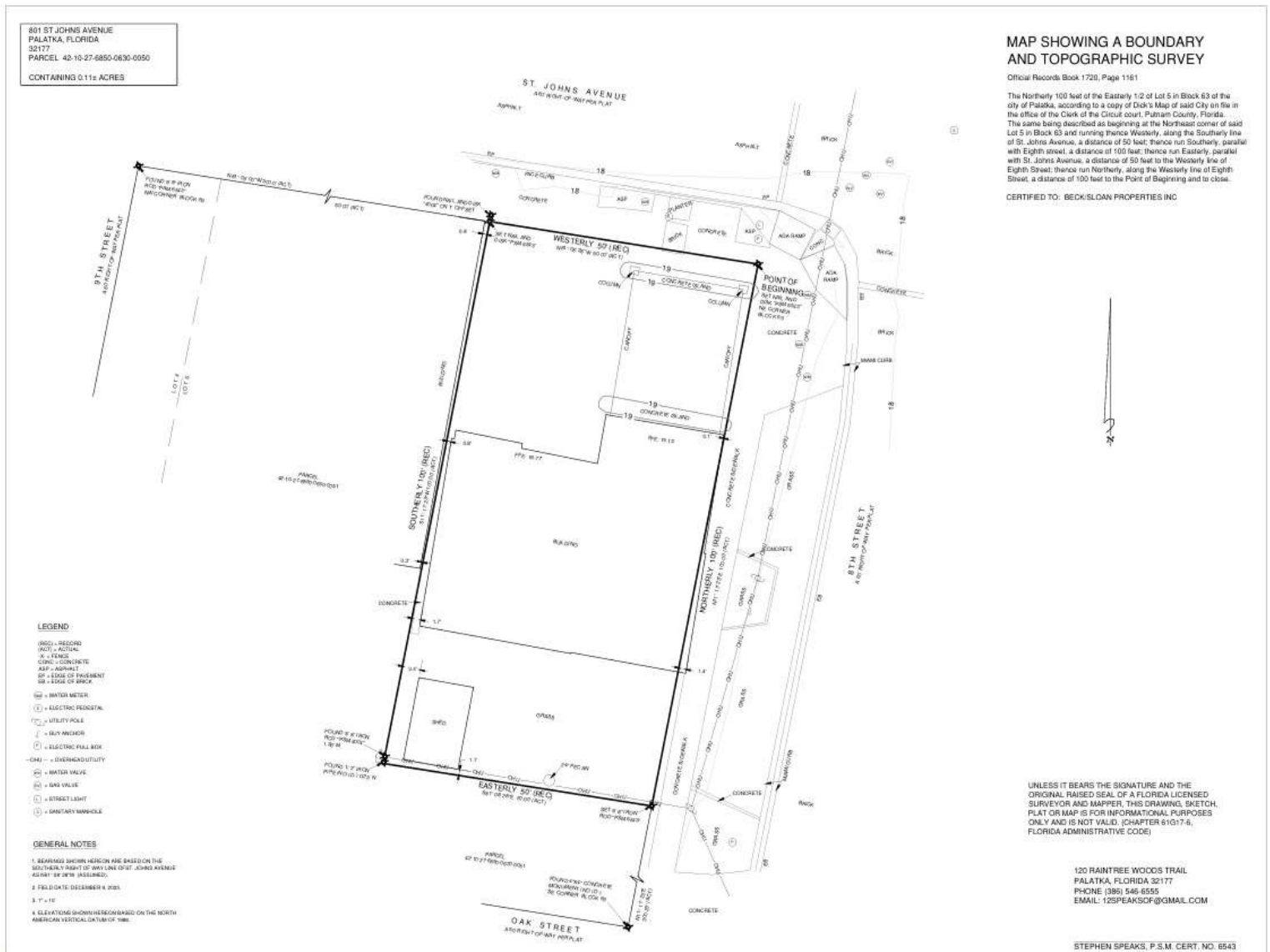
CONTAINING 132 SQUARE FEET, MORE OR LESS.

SURVEY OF EASEMENT



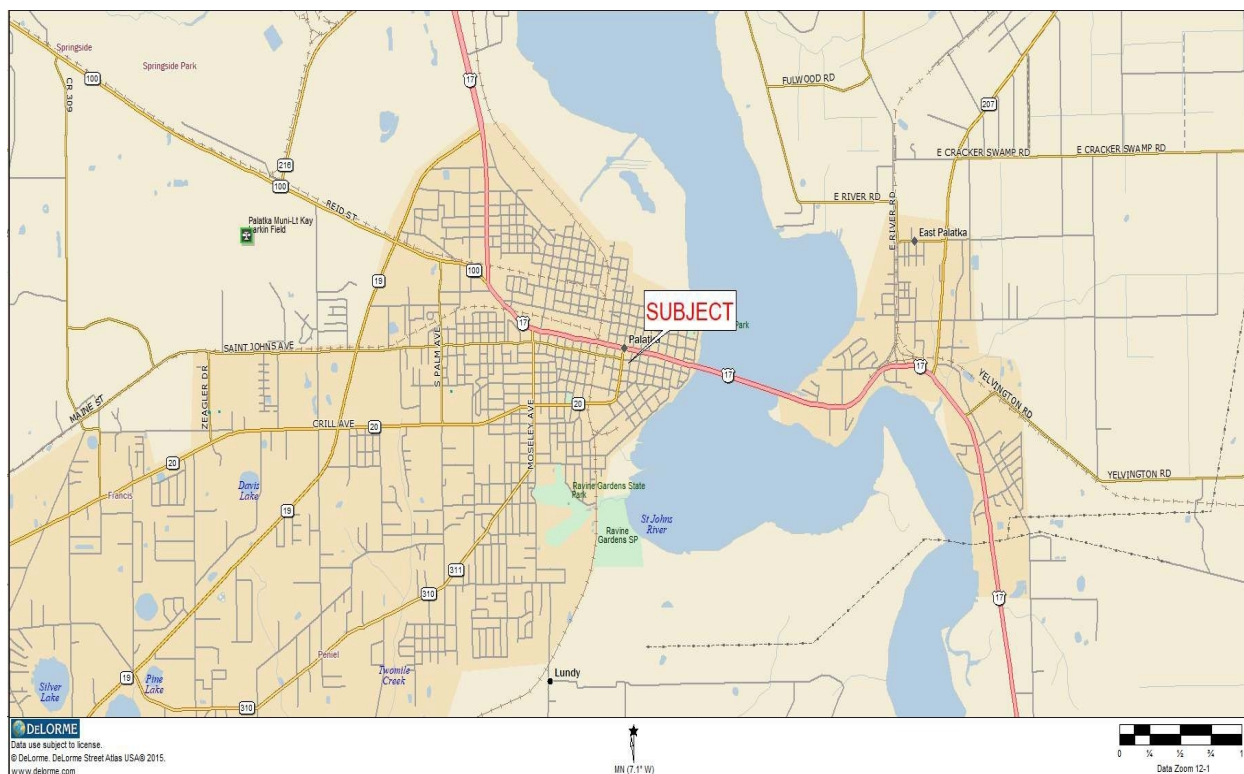
SURVEY OF PARCEL B

The Subject easement abuts the eastern border of Parcel 42-10-27-6850-0630-0050.



IMMEDIATE NEIGHBORHOOD INFORMATION

Parcel B is located at the southwest corner of St. Johns Avenue and 8th Street, within the Downtown District of Palatka, Putnam County, FL. This area is approximately 85% built-up.



Predominant Land Uses in Immediate Area

The Subject Property is located on the south side of St. Johns Ave., which is two lanes in the Subject's vicinity. The Subject is located within Downtown Palatka, west of the areas only hospital. The predominant uses along the Subject's immediate stretch of St. Johns Avenue are mostly retail and professional office buildings.

Surrounding uses are as follows:

North- Two office/retail buildings

South- Single family residence followed by the Putnam County baseball field

East- Office/retail buildings

West- Office building followed by a church and a single family residence

The City of Palatka is currently undergoing a redevelopment phase at the 1st Street (Memorial Parkway) and St. Johns Avenue terminus, which includes the construction of event areas, docks and a wetlands education center. On the north side of St. Johns Avenue a newly constructed St. Johns River Center was built. The purpose of this community center is to serve as an educational resource regarding the ecological significance of wetlands, the conservation and sustainability of these areas and the need for a balanced approach to usage among all communities. Across St. Johns Avenue to the South is a four-story Hampton INN hotel was recently completed. Also, to the west of the St. Johns River Center along 2nd Street are four buildings known as the

“Riverfront Square” which were constructed in the late 1800's to early 1900's and being extensively renovated for mixed use purposes. It was reported that the first floor of these buildings will hold nine commercial, retail and restaurant spaces, as well as eight residential units on the second floor and a penthouse suite on the third floor.

MARKET AREA DATA

The Subject property is located in the City of Palatka, Putnam County, Florida.

The Subject is in Putnam County Florida, which encompasses the entire Palatka Micropolitan Statistical Area (MiSA). The following analysis will discuss the economic, governmental, social and environmental categories that influence supply, demand and value.

LOCATION

The Palatka Micropolitan Statistical Area consists of Putnam County, Florida. This MiSA is located about 50 miles south of Jacksonville on U.S. Highway 17, thirty miles west of St. Augustine on State Road 207, forty-five miles east of Gainesville on State Road 20 and ninety miles north of Orlando on U.S. Highway 17. The county encompasses 733 square miles.

In 1849, Putnam County became the 28th Florida County. It was created from parts of Alachua, Orange, St. Johns, Marion, and Duval Counties. Putnam County was named in honor of Benjamin Alexander Putnam, who was a soldier, lawyer, Florida Legislator, and the first president of the Florida Historic Society.

CLIMATE

Putnam County has a mild climate with average temperatures ranging from 80.5 degrees in August to 48.0 degrees in January. The average annual rainfall for Putnam County is 54 inches.

LOCAL GOVERNMENT

Putnam County includes the incorporated communities of Palatka, Welaka, Interlachen, Pomona Park, and Crescent City. The Board of Putnam County Commissioners establishes policies and appoints a County Administrator to implement the policies and manage county operations.

Putnam County offers incentives for companies to relocate to the area, including tax incentives and an active economic development effort from the Chamber of Commerce.

COMMERCIAL DEVELOPMENT

The subject's immediate market area is predominantly commercial oriented and residential in nature with a mixture of single-family and commercial uses. The City of Palatka offers a variety of shopping destinations including Wal-Mart and a small local mall.

Larger scale commercial development is located to the north in Orange Park and to the northeast in St. Augustine.

INDUSTRY

Putnam County has a blended agricultural, timber and a manufacturing-oriented economy. The electrical energy grid includes the highest concentration of transmission and generation facilities in rural Florida.

The Putnam County Commission created an Economic Development Fund to be used to encourage business development within the area. Grants from the Economic Development Fund are made based upon new capital investment, number of new jobs created and wages paid for the new jobs. The grant award and term of the grant is based upon the total economic impact of the project. The amount of the grant cannot exceed the amount of new ad valorem taxes in any one year.

UNEMPLOYMENT DATA

The reported unemployment rate for Putnam County for February 2025 is 4.6% versus 3.6% for the State of Florida.

EDUCATION

All schools in the Putnam County School System are accredited through the Southern Association of Colleges and Schools. The school system also has a special school for students which physical or mental handicaps that are unable to function in a regular school setting. Several private schools are available.

Numerous colleges and universities are within an hour drive of Putnam County, including St. Johns River State College located in Palatka. The college is part of Florida's State University System and is fully accredited by the Southern Association of Colleges and Schools and the Florida State Board of Education.

SJRSC offers a wide range of degrees and certificate programs. Adult and Continuing Education programs are also offered.

Florida School of the Arts, a state supported school for professional training in art, dance, music and theatre for high school and college students is located on the SJRCC campus.

Vocational education is offered through the public school system and at SJRCC. In addition, the First Coast Technical Center provides vocational training for business and industry.

MEDICAL

Putnam Community Medical Center is a 161-bed acute care facility with a staff of 400 , including a physician staff of over 80. The Medical Center is a complete medical-surgical facility with OB short-stay program, outpatient service for surgery and diagnostic testing and a full-service emergency room.

The Florida Cancer Center offers patients total cancer treatment in its modern facility. It also has complete outpatient facilities for patients requiring chemotherapy or radiation therapy.

Other health care resources include Family Medical & Dental Centers, Putnam County Diagnostic Imaging Center, the Putnam County Health Department, nursing homes, walk-in clinics, numerous home health care agencies and several medical and dental clinics.

RECREATION

The St. Johns River flows through the center of Putnam County. The county markets the area as the "Bass Capital of the World". Boating is a popular recreational activity in the area, both on the river and the numerous area lakes. There are roughly forty fish camps and resorts with complete facilities on the St. Johns River. Several hunting preserves, including portions of the Ocala National Forest, are located in Putnam County.

Nature enthusiasts enjoy hiking along the Florida Trail which runs through the center of Putnam County. The county also includes the 85-acre Ravine Gardens State Park.

Two golf courses and a driving range are located in the area; the 18-hole Palatka Municipal Course and the 18-hole Live Oak Golf and Country Club in Welaka. Putnam Golf & Recreation Facility is a driving range with batting cages, game machines, and golf lessons available.

There are several area festivals and events, including the 42 nautical mile "Mug Race", a sailboat race from Palatka to Jacksonville on the St. Johns River.

Attractions within an hour's drive include St. Augustine, the nation's oldest city, Marineland, Daytona Speedway, Jai Alai, Greyhound Track, Silver Springs, Florida State Museum of Natural History and the Atlantic Coast beaches.

Tourist spots within a two hour drive include Walt Disney World, Sea World, Universal Studios, Kennedy Space Center, Cypress Gardens, Weeki Wachee Springs, Homosassa Springs and Cedar Key.

ROAD TRANSPORTATION

The closest interstate is I-95, which is approximately 20 miles to the east of Palatka and accessible via State Roads 207, 206 and 100. Interstate 75 is located 50 miles west of Palatka and Interstate 10 is located 50 miles north of Palatka.

The subject market area is accessible via a number of roadways and thoroughfares, as follows:

North/South Routes

- * US Hwy 17 - Provides access to Orlando to the south and Palatka / Jacksonville to the north, continuing northward into Georgia. U.S. Hwy 17, a north-south principal arterial roadway providing access to Jacksonville to the north. The road meanders along the west side of the St. Johns River, running south from Orange Park and bisects Palatka crossing the St. Johns River to East Palatka, then running south towards Orlando.
- State Road 19 - Begins at US Hwy 17 just north of Palatka and travels south through the Ocala National Forest providing access to Eustis and terminating at US Hwy 441 in Tavares.
- County Road 309 South - Winding south from Satsuma, this two lane paved county road meanders south through Welaka and terminates south of Georgetown near Lake George.
- State Road 207 - Begins at US Hwy 17 in East Palatka, running north on the east side of the river, provides access through Hastings in St. Johns County. It intersects Interstate 95 (full interchange) and terminates at US Hwy 1 in St. Augustine.
- State Road 13 - Begins at SR 207 east of Hastings, providing access along the east side of the St. Johns River, running northerly through St. Johns County and Duval County terminating in downtown Jacksonville.

East/West Routes

- State Road 100 - Extends from SR A1A in Flagler Beach on the east and provides access to Interstate 95 (full interchange) and US Hwy 1 in Bunnell and runs through Palatka (US 17) and turns northwest providing access to Keystone Heights in Clay County, Starke in Bradford County and terminating at US Hwy 90 in Lake City to the northwest.
- State Road 16 - Two-four lane roadway running west from St. Augustine, providing east/west access through the middle of Clay County between Green Cove Springs and Penney Farms, continuing west into Bradford County and the City of Starke.
- State Road 20 - Extends westward from Downtown Palatka through Interlachen and US Hwy 301 in Hawthorne and terminating at SR 26 in Gainesville.
- County Road 209 (Palmetto Bluff Road) - Two-lane roadway extending east from US Hwy 17 than following a loop along the western bank of the St. Johns River before rejoining US 17.

AIR TRANSPORTATION

The closest international airport is located in Daytona Beach, 50 miles east of Palatka.

Kay Larkin Airport is a publicly owned local airport that serves Palatka and Putnam County with multiple runways. The longest is a paved runway extending 6,003 feet. The facility is at an elevation of 49 feet, at a distance of about 2 miles from Palatka. With the earlier closure of the forth runway, Palatka now features an adjacent Industrial Park with attached Business Park.

RAIL TRANSPORTATION

CSX Transportation provides rail service to the county. Amtrak's Palatka rail station links southbound trains serving Orlando, West Palm Beach, Ft. Lauderdale, and Miami; and northbound trains with Savannah, Raleigh, Richmond, Washington, Philadelphia, and New York.

IMMEDIATE MARKET AREA

The Subject Property is located on the south side of St. Johns Avenue, within the heart of Downtown Palatka. St. Johns Avenue is two lanes in the immediate area. Use along this roadway, in the Downtown area, are predominately commercial with slight residential development.

Other major roadways within the Subject's area include Reid Street, SR 19 and Crill Avenue. Reid Street is a heavily traveled four lane thoroughfare that runs in an east-west direction and bisects the City of Palatka. This highway runs parallel with St. Johns Avenue throughout the city limits. S.R. 19 is a heavily traveled roadway that runs in a north-east to south-west direction through the Subject. This roadway begins at Highway 17 in Putnam County and travels south through several counties.

Crill Avenue is a highly developed commercial/residential thoroughfare that bisects the City of Palatka and runs parallel to St. Johns Avenue. This roadway travels in an east/west direction.

S.R. 19, in the Subject's general area, has become a major commercial area in recent years with the construction of several major restaurants and retail stores.

CONCLUSION

Putnam County is a rural riverfront community with access to the interstate system, major Atlantic ports in Jacksonville, and is positioned between the Gainesville MSA, Jacksonville MSA and the Daytona Beach MSA.

Major roadways through the immediate market area provide access to employment and distribution centers located in Jacksonville, Green Cove Springs and St. Augustine.

The area has a rural nature and a location outside of the path of development. Significant growth is unlikely in the medium term, with limited new residential development as market conditions continue to improve. The long-term outlook for Putnam County and the Palatka area is considered to be above average for a rural community.

PROPERTY DATA

Location	Parcel B is located at the southwest corner of St. Johns Avenue and S. 8 th Street. The address is 801 St. Johns Avenue, Palatka, Putnam County, FL 32177. The proposed Subject easement abuts Parcel B's eastern boundary.	
Zoning	Parcel B is zoned DB, Downtown Business, by the City of Palatka, FL. The downtown business (DB) district is established for the purpose of providing a transitional buffer between the downtown riverfront (DR) district and the more intensive uses which would be inconsistent with the intent of the downtown riverfront (DR) district. This district would provide a broader range of activities and uses that would support development within the downtown riverfront (DR) district. The boundaries of this district extend along St. Johns Avenue and Reid Street from 4th Street to the railroad tracks and Oak Street and Laurel Street from 4th Street to the railroad tracks. Permitted uses include but are not limited to: general retail (i.e art, bakeries, billiard parlors, department stores, gifts, jewelers, etc), general service establishments (i.e bars, coffee shops, fitness centers, heath spas, restaurants, etc), professional establishments (i.e business offices, dental offices, medical offices, etc), and a variety of other uses.	
Future Land Use	Parcel B has a land use designation of Commercial, which is consistent with the DB zoning category.	
Site Size & Shape	The Subject site consists of a 132± square foot perpetual easement which is attached to a larger parcel of land (Parcel B) that contains 5,000± SF. The easement is to be used in conjunction with Parcel B. The easement area is slightly irregular in shape. All site sizes and dimensions were taken from the survey's provided.	
Access	Access to Parcel B is provided via St. Johns Avenue, a two-lane east/west commercial thoroughfare. Access is also available via S. 8 th Street, a secondary north-south roadway.	
Topography	It is assumed that the easement is for air rights only. Parcel B appears to be level and at road grade.	
Utilities	Water & Sewer	- Central available in the area
	Electric Service	- Florida Power & Light
	Law Enforcement	- Putnam County
Property History	Parcel B is currently listed under the ownership of Palatka RTG LLC.	

In May 2023, Beck/Sloan Properties, Inc purchased the property for \$103,000 (\$20.60 PSF of land area) as recorded in OR book 1720, page 1161. This was an arms length transaction and while the property was improved at the time of sale, the building improvements have since been razed.

Following the sale, two internal, non-arms length transactions took place. Each with a recorded price of \$100.

It should be pointed out that a complete title history of the Subject Property was not undertaken or conducted by the appraiser, nor was one provided. However, in conjunction with a cursory study of the public records of the Putnam County, FL, it appears that there has been no other ownership transfers over the previous five years from the effective date of appraisal.

Listings/Contracts

None to the best of our knowledge.

Property Taxes

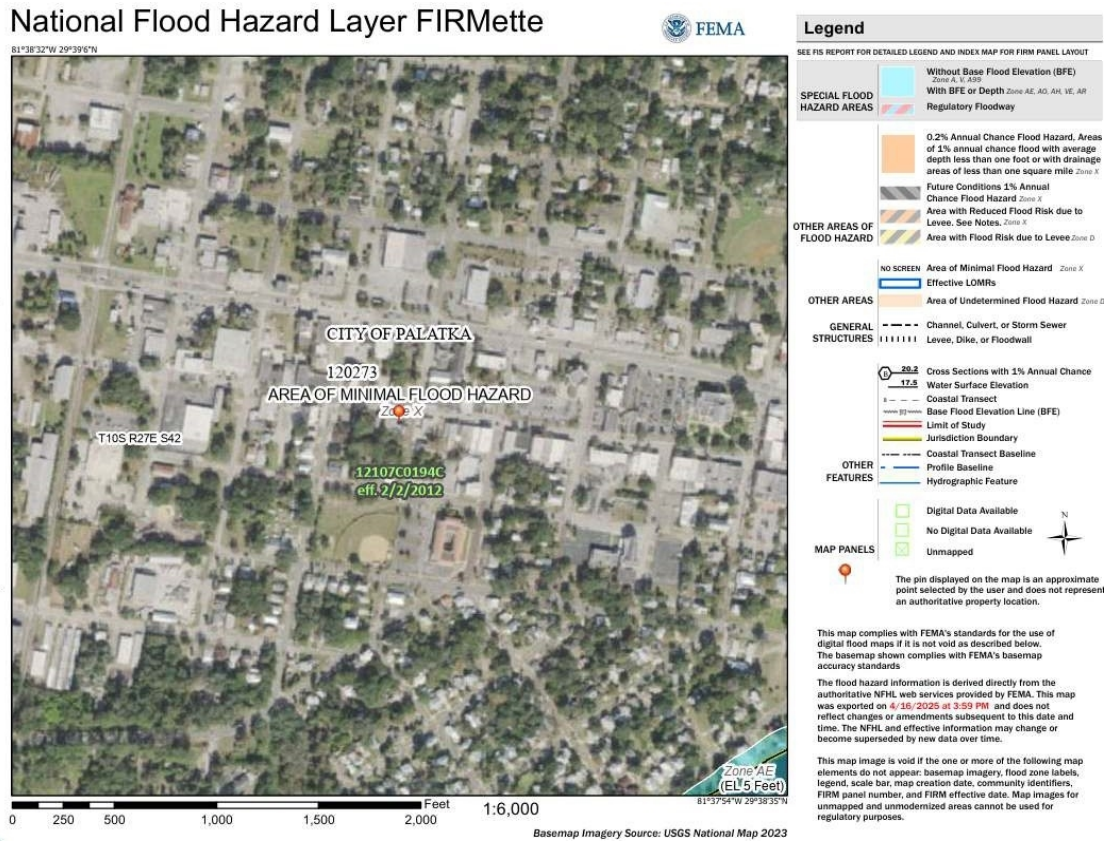
According to the Putnam County Property Appraiser's Office, Parcel B was assessed under tax parcel number 42-10-27-6850-0630-0050. The 2024 market value was \$81,140 and the assessed value was \$91,140, and the 2024 ad valorem taxes were \$1,748.85, based on the millage rate of 21.5534. There is a 2024 non ad valorem tax for Palatka Fire Protection of \$231.39.

No delinquent taxes were noted. Below is a copy of the tax assessment map for Parcel B.



Flood Zone

According to map panel 12107C0194C, dated 2/2/12, the Subject Property is located in Flood Zone X. Therefore, flood insurance is not required.



HIGHEST AND BEST USE

The market is the final arbiter of market value. One crucial determinant of value in the market is the highest and best use analysis. The market value of land/site and of an improved property are both developed under the assumption that potential purchasers will pay prices that reflects their analyses of the most profitable use of the land and the property as improved.

As per The Appraisal of Real Estate 15th Edition, Highest and Best Use is defined as:

“the reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity.”

The highest and best uses of land and improved properties are selected from various alternative uses. The highest and best use conclusions provide the basis for the market value analysis. Thus, the remainder of the valuation process is conducted in relation to these conclusions. Consequently, it is essential that the highest and best use conclusions be related to the motivations of the market. In determining the highest and best use, it is necessary to study the following four factors:

- 1. Physically Possible (adaptable uses):** The adaptability of the site and/or improvements to be used. The uses that are physically possible on the subject site or in the subject improvements, given the physical characteristics revealed by property analysis. Size, shape, area, terrain, utility, capacity and availability of public utilities, surrounding land use patterns, topography or subsoil conditions, and physical condition affect the uses to which land may be developed.
- 2. Legally Permissible (allowable uses):** The uses that are permitted under existing zoning, private restrictions (long-term lease or deed restrictions), building codes, historic district controls, environmental regulations, etc.
- 3. Financially Feasible (appropriate uses):** Among legally permitted and physically possible uses for the subject property, those considered appropriate and feasible, given the characteristics revealed by market, market area, and property analysis. Those uses that produce any net return to the owner, or a positive net present value.
- 4. Maximally Productive (most profitable uses):** Among appropriate or financially feasible uses for the subject property, those that will produce the highest present value.

These criteria are often considered sequentially. The tests of physical possibility and legal permissibility must be applied before the remaining tests of financial feasibility and maximum productivity. A use maybe financially feasible but this is irrelevant if it is physically impossible to construct that use or if such a use is not legally permitted. Only when there is a reasonable possibility that one of the prior unacceptable conditions can be changed is it appropriate to proceed with the analysis.

Highest and Best Use as VacantPhysically Possible:

Parcel B contains 5,000± usable square feet and directly fronts St. Johns Avenue. The Subject is not located in a hazardous flood zone. During the inspection we observed a variety of existing uses which have been developed on land with similar physical characteristics to that of the subject site, which is the best proof that the site can support development. It is our opinion that it is physically possible to develop the site with a variety of uses.

Legally Permissible:

As previously discussed, Parcel B has a land use designation of Commercial and is zoned DB, Downtown Business, by the City of Palatka. The legally permissible uses for Parcel B were concluded to include those as allowed under the DB zoning designation (see property data section).

Financially Feasible:

The third test is what is feasible and what will result in the highest total value. Feasible uses must meet the test of economic demand. As vacant, Parcel can be improved with a variety of commercial uses. Without an in-depth feasibility study and additional market data, which is beyond the scope of this appraisal report, it would be difficult to determine exactly which specific use would meet with the strongest market acceptance. The long-term outlook for Putnam County and Palatka area is considered to be above average for a rural community. As noted, the St. Johns County area has proven to be unaffordable for many working families, and a large influx of people are moving to the Putnam County area looking for more affordable housing, therefore increasing the demand for both residential and commercial properties. Therefore, any of the allowable uses listed under the DB zoning appear feasible.

Maximally Productive:

Parcel B is located directly along St. Johns Avenue (6,400 FDOT 2023), within Downtown Palatka. The predominant uses along the immediate stretch of St. Johns Avenue are mostly retail and professional office buildings. Based on the current uses in the area and the success they have achieved, as well as the location, it is our opinion that the highest and best use of this site as vacant, would be for future commercial development allowed under the DB zoning designation.

VALUATION ANALYSIS

Preface to Value

In estimating the Market Value of real estate, three Valuation procedures are typically utilized: the Cost Approach, Sales Comparison Approach, and Income Capitalization Approach. The Sales Comparison Approach is the only approach utilized as the Subject is vacant land. The easement was valued using the ATF method.

ESTIMATE OF LAND VALUE

The Sales Comparison Technique is the preferred method to estimate the value of land. The Principle of Substitution affirms that an informed buyer should pay no more for a given site than an amount which a substitute site with equal or similar amenities could be obtained.

By the gathering and analysis of land sales of similar properties, a confirmed record of the range of prices paid by informed buyers is obtained. From this record, adjustments can be made for differences in property characteristics which would have an effect on value, and an indication of the Subject's property value by common units of measurement can be made.

Units of measurement often used in buying and selling vacant land are Price per Acre, Price per Square Foot, Price per Front Foot and Price per Lot. The unit of measure most used by the market in buying and selling land parcels similar to the Subject is the Price per Square Foot.

All properties have their own unique features which relate to location, size, shape, zoning, development potential, date of sale, deed restrictions, financing, etc. In order to accurately isolate most of these differences to determine their relative importance in a sale would require the use of what is known as a "paired sale" technique. In that process, two properties which are identical except for **one** feature (say time, for example) are compared. The difference in the unit value of comparison selected for analysis would then indicate if a property's value had increased or decreased over the time period between the sales. It is obvious that as two, three, four or more differences are added, the ability to accurately isolate differences and compare sales is diminished. Appraisers are required, in those instances, to use their training and experience to input subjective analysis to relate the sale property to the Subject Property.

Where market supported adjustments could be extracted, the comparative adjustments to the comparable sale properties are quantitative. When market data indicates relationships which cannot be quantified, a relative comparison analysis is used to examine the comparable sales to determine whether their characteristics are inferior, superior or equal to the Subject's. Numerous land sales were located, analyzed and compared to the Subject Site, with the sales summarized below selected as reflecting the greatest comparability to the Subject Property. On the following pages a Land Sales Location Map and Land Sales Summary Chart can be found followed by a discussion of each land sale.

LAND SALE NO. 1**TRANSACTION DATA**

DATE: 6/7/24

GRANTOR: Kristy Pierce (1st deed)
James P. McMahon (2nd deed)

GRANTEE: The Thairapy Centre LLC

SALES PRICE: \$130,000 (1st deed)
\$120,000 (2nd deed)
\$250,000

O.R.BK/PAGE: 1764/1616 & 1764/1612

TERMS OF SALE: Cash to Seller

PROPERTY DESCRIPTION

PARCEL # 42-10-27-6850-0550-0030 & 0021

LOCATION: North side of St. Johns Avenue, just east of S. 8th Street. The address is 714 & 720 St. Johns Avenue, Palatka, Putnam County, FL 32177.

ZONING: DB, Downtown Business

LAND USE DESIGNATION: Commercial

ELEVATION: Basically level and at the grade of the road.

SITE AREA: 10,685± square feet or 0.245± acres

UTILITIES: Central available

SALE ANALYSIS

Sale Price/Usable SF: \$23.40

COMMENTS

This was the sale of two adjacent parcels of vacant commercial land located along St. Johns Avenue. The site is irregular shaped and contains a total of 10,685± square feet. The site is cleared and considered to be entirely usable. There is 100± feet of frontage along the north side of St. Johns Avenue.

While the property had been razed of improvements at the time of sale, some masonry walls and a concrete pad were still onsite.

Confirmed with: Public record

LAND SALE NO. 2 (Parcel B)**TRANSACTION DATA**

DATE: 5/8/23

GRANTOR: Maria Corporation of Seminole

GRANTEE: Beck/Sloan Properties, Inc.

SALES PRICE: \$103,000

O.R. BOOK: 1720/1161

TERMS OF SALE: Cash to seller

PROPERTY DESCRIPTION

PARCEL #: 42-10-27-6850-0630-0050

LOCATION: Located at the southwest corner of St. Johns Avenue and S. 8th Street. The address is 801 St. Johns Avenue, Palatka, Putnam County, FL 32177.

ZONING: DB, Downtown Business

LAND USE DESIGNATION: Commercial

ELEVATION: Level and at the grade of the road.

SITE AREA: 5,000± square feet

UTILITIES: Central utilities

SALE ANALYSIS

Sale Price/Usable SF: \$20.60

COMMENTS

This is the sale of a marginally improved commercial site located along St. Johns Avenue. The site is rectangular shaped and contains 5,000± square feet. The site has 50± feet of frontage along the south side of St. Johns Avenue and 100± feet of frontage along the west side of S. 8th Street.

At the time of sale, the property was marginally improved with a former gas station containing 1,292± square feet. The improvements were in below average condition and it was reported that there was some deferred maintenance to the building structure as a car ran into the building.

The buyer purchased the property with the intent to raze all improvements and therefore they were given no value consideration.

Confirmed with: Grantee - Breck Sloan

LAND SALE NO. 3**TRANSACTION DATA**

DATE: 5/22/24

GRANTOR: JM Riverside LLC

GRANTEE: Keith & Jeannette Pierce

SALES PRICE: \$50,000

O.R.BK/PAGE: 1762/1398

TERMS OF SALE: Cash to Seller

PROPERTY DESCRIPTION

PARCEL # 42-10-27-6850-0540-0010

LOCATION: Located on the south side of St. Johns Ave., just east of S. 8th Street. The address is 723 St. Johns Ave., Palatka, FL 32177

ZONING: DB, Downtown Business

LAND USE DESIGNATION: Commercial

ELEVATION: Basically level and at the grade of the road.

SITE AREA: 5,000± square feet

UTILITIES: Central available

SALE ANALYSIS

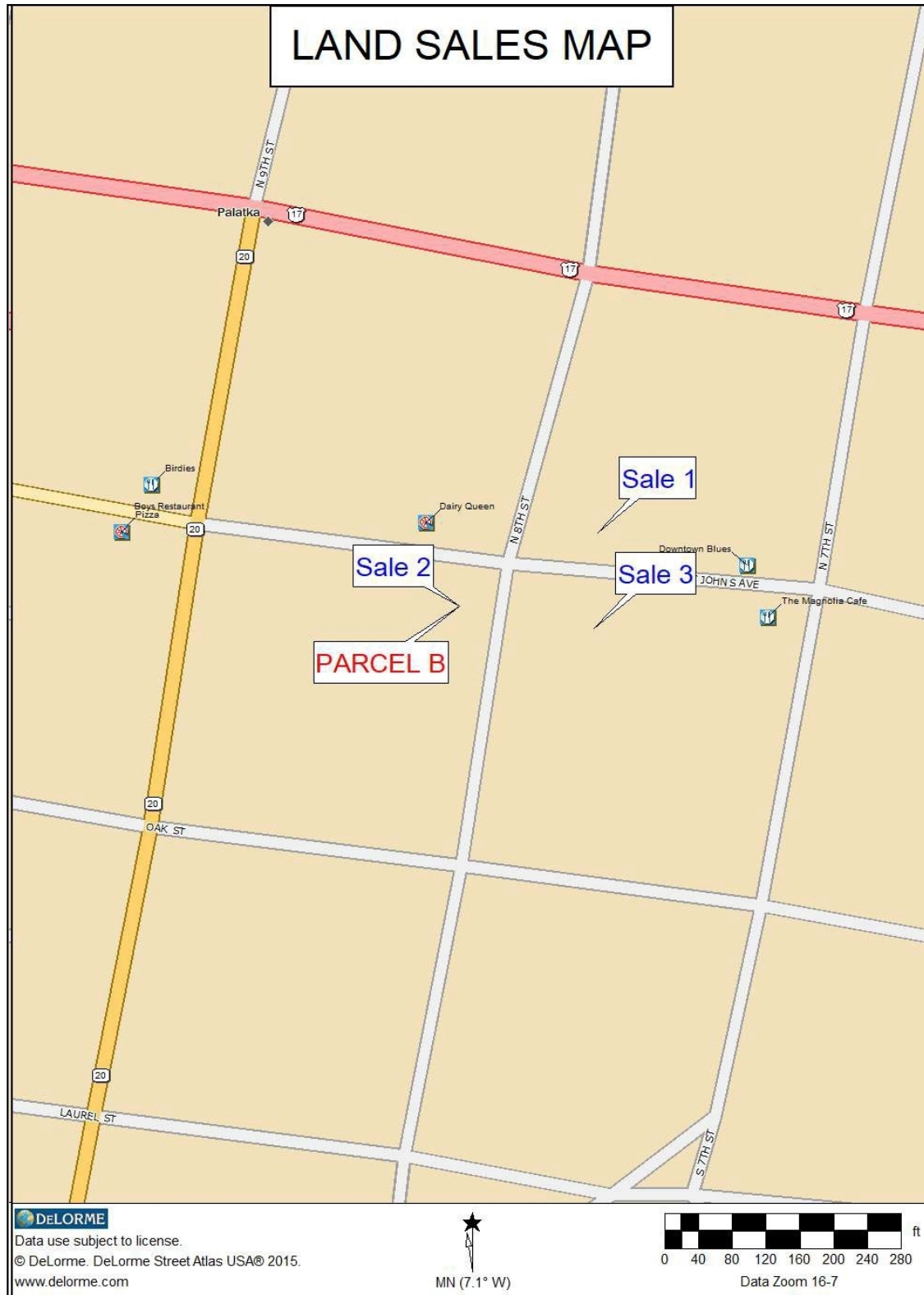
Sale Price/Usable SF: \$10.00

COMMENTS

This is the sale of a vacant commercial site located along St. Johns Avenue. The site is rectangular shaped and contains 5,000± square feet. The site has 50± feet of frontage along the south side of St. Johns Avenue.

The buyer also purchased the adjacent improved parcel in a separate transaction. Per a visual inspection, it appears the property was purchased for use as a parking lot.

Confirmed with: Public Record



Discussion of Vacant Land Sales

The sales used to value the Subject site are summarized below.

COMPARABLE LAND SALES ADJUSTMENT CHART				
Sale No.	Subject	1	2	3
Sale Date		06/07/24	05/08/23	05/22/24
Sale Price		\$250,000	\$103,000	\$50,000
Property Data				
Site Size	5,000	10,685	5,000	5,000
Zoning	DB	DB	DB	DB
Land Use	Com	Com	Com	Com
Sale Price Per SF		\$23.40	\$20.60	\$10.00

These sales were analyzed on a price per usable square foot basis and ranged in time from May 2023 to June 2024. The sales ranged in size from 5,000± to 10,685± usable square feet.

The unit value considered most appropriate and referred to in this analysis is the price per usable square foot. All sales are compared to the Subject and consideration has been given to differences in financing, market conditions, location, zoning/land use and physical characteristics such as size, shape and access.

Property Rights Conveyed

Each of the sales considered conveyed the right of the fee simple interest and no adjustments were necessary.

Adjustment for Financing

All of the comparables were purchased with conventional financing, cash or had financing which did not impact their sales prices. Therefore, no adjustments were made nor any cash equivalencies performed on the comparable sales.

Condition of Sale

All of the sales were arms length and did not require an adjustment for condition of sale.

Market Conditions

The next adjustment required is for changing market conditions over time. A number of factors were analyzed, including published statistical data, analysis of matched-pair sales (if available) and conversations with market participants.

Based on the above data sources, augmented by our knowledge of the local and extended market, it is our opinion that values within the subject's market segment have been increasing since the time of the first sale.

Historical increases from 3% to 8% per year were realized from 2018 through 2024 for this property type. The Federal Reserve Bank's policy of increasing the prime lending rate (to combat rapid inflation) has negatively impacted the rate of value increase in the market. An upward market conditions adjustment at the middle end of the historical range is supported for the subject due to the scarcity of supply and strong demand for commercial properties in the area.

Sales occurring since the first sale are considered inferior to current activity and have been adjusted upward at a rate of 5% per year (0.42% per month) based on the Subject's market area.

Location/Site Prominence

Parcel B is located along St. Johns Avenue, in the downtown area of the City of Palatka. Each of the sales are located along St. Johns Avenue, in the Subject's immediate area. However, Parcel B is a corner lot, which is superior to sales 1 and 3. Each of these sales warranted an upward adjustment.

The remaining sale was similar.

Site Size

The comparables ranged in size from 5,000± to 10,685± usable square feet. Based upon the economies of scale, smaller sites tend to sell for a higher price per square foot than larger sites, considering all other characteristics are equal. The sales were adjusted accordingly if necessary based on their size differences as compared to the Subject.

Road Access

Parcel B has access from both St. Johns Avenue and S. 8th Street.

Access was considered similar for sales 1 and 2.

Sale 3 is only accessible from one roadway and warranted an upward adjustment for inferior access.

Physical Characteristics: Site Utility

Parcel B has good site utility.

Each of the sales have a good shape for efficient commercial use and were considered similar.

Zoning/Development Potential

Parcel B is zoned DB, Downtown Business, and the land use is Commercial. Each sale has a similar zoning designation and no adjustments were necessary.

Miscellaneous

Sale 1 had site improvements in place which included masonry walls and a concrete pad. It is assumed that these improvements contribute value to future development of this property.

No other adjustments were necessary.

Conclusion - Parcel B

The sales discussed above are considered the most similar to the Subject overall, and reflect the best available market data on which to base our estimate of land value. After adjustments, the sales ranged in price per square foot from \$12.54 to \$25.55, with the average being \$20.22 per square foot and the median price being \$22.56 per square foot.

Therefore, based upon the above comparative analysis of the land sales set forth, and giving heavy weight to sale 2 which is the previous sale of Parcel B, it is our opinion that the Fee Simple Unit Market Value of Parcel B is **\$22.00 per usable square foot**. Thus, based on the ATF methodology, in the before situation, the underlying land of the parent tract was concluded at a fee simple unit value of **\$22.00 per usable square foot**.

COMPARABLE LAND SALES ADJUSTMENT CHART				
Sale No.	Subject	1	2	3
Sale Date		06/07/24	05/08/23	05/22/24
Sale Price		\$250,000	\$103,000	\$50,000
Property Data				
Site Size	5,000	10,685	5,000	5,000
Zoning	DB	DB	DB	DB
Land Use	Com	Com	Com	Com
Sale Price Per SF		\$23.40	\$20.60	\$10.00
Property Rights Conveyed		0.00%	0.00%	0.00%
Financing		0.00%	0.00%	0.00%
Conditions of Sale		0.00%	0.00%	0.00%
Market Condition Adjustment		4.00%	9.50%	4.50%
Adjusted Unit Price Range		\$24.33	\$22.56	\$10.45
Physical Adjustments				
Location/Site Prominence		10.00%	0.00%	10.00%
Site Size		5.00%	0.00%	0.00%
Access		0.00%	0.00%	10.00%
Site Utility		0.00%	0.00%	0.00%
Zoning/Development Potential		0.00%	0.00%	0.00%
Miscellaneous		-10.00%	0.00%	0.00%
Total Adjustment		5.00%	0.00%	20.00%
Adjusted Price Per SF		\$25.55	\$22.56	\$12.54
Avg. adjusted price Usable SF	\$20.22			
Med. Adjusted price Usable SF	\$22.56			

Discussion on the Fee Value of the Subject Easement

As previously discussed, in determining the market value of the Subject Site, we first valued Parcel B (which the Subject easement abuts) as part of the *across-the-fence method*.

The proposed easement is to be used in conjunction with Parcel B, which is planned to be developed with a restaurant. The easement, which runs above a sidewalk right-of-way owned by the City of Palatka, is for an awning for the restaurant. This easement is to contain 132± square feet.

The following chart was published by the International Right of Way Association (IRWA) and outlines the range of easement compensation rates as a percentage of the fee value. The chart is from May/June 2006.

EASEMENT VALUATION MATRIX		
Percentage of Fee	Comments	Potential Types of Easements
90% - 100%	Severe impact on surface use Conveyance of future uses	Overhead electric Flowage easements Railroad ROW Irrigation canals Access roads
75% - 89%	Major impact on surface use Conveyance of future uses	Pipelines Drainage easements Flowage easements
51% - 74%	Some impact on surface use Conveyance of ingress/egress rights	Pipelines Scenic easements
50%	Balanced use by both owner and easement holder	Water or sewer lines Cable line Telecommunications
26% - 49%	Location along a property line, location across non usable land area	Water or sewer line Cable lines
11% - 25%	Subsurface or air rights that have minimal effect on use and utility Location with a setback	Air rights Water or sewer line
0% to 10%	Nominal effect on use and utility	Small subsurface easement

Overall, it is our opinion that the proposed Perpetual Easement diminishes the value of the parent tract. Per the above chart, The International Right of Way Association easement valuations

matrix identifies the Subject easement as: subsurface or air rights that have minimal effect on use and utility. This type of easement ranges from 11% to 25% of the fee value.

For purposes of this appraisal, it is our opinion that the proposed easement rights are equal to 25% of the fee simple rights. The value allocation takes into consideration the loss of utility associated with the easement and its impact on future use of the area in question.

Land Valuation

The value of the land to be acquired is based upon the unit value as part of the whole. In the before situation, the underlying land of the parent tract was concluded at a fee simple unit value of **\$22.00 per usable square foot**.

Valuation of the Perpetual Easement at 25% of the fee simple level is equal to \$5.50 per square foot. In other words, the diminution in value is \$5.50 per square foot and the remaining value for the owner's interest in the area encumbered by the easement is \$16.50 per square foot. The less than fee value of the easement is calculated as follows:

$$132 \text{ square feet @ } \$5.50 \text{ per square foot} = \$726$$

\$750 Rd.

ADDENDA

QUALIFICATIONS - RONALD N. PACETTI

Resident of Florida since birth, licensed by Real Estate Commission, State of Florida since 1987.

Formal Education

Bachelor of Science in Business Administration, 1986 from
University of Florida, Gainesville, Florida.

Master of Arts in Real Estate, 1989 from University of
Florida, Gainesville, Florida.

Real Estate Education

University of Florida Courses, Sponsored by the Appraisal Institute:

Real Estate Analysis, 1986
Real Estate Law, 1988
Real Estate Feasibility, 1988
Real Estate Valuation I and II, 1987, 1989
Case Studies in Real Estate Valuation, 1989
Valuation Analysis and Report Writing, 1989
Real Estate Finance, 1988

Recent Courses and Seminars:

*3-Hour Florida Appraisal Laws and Regulations - October 2024
*7-Hour National USPAP Update Course - October 2024
*The Discounted Cash Flow Model - October 2024
*Using Your HP-12C Financial Calculator - October 2024
*Excel Applications for Valuation - August 2024
*Business Practices and Ethics - October 2022
*Cool Tools - New Technology for RE Appraisers - November 2022
*Comparative Analysis - November 2022

**Small Hotel/Motel Valuation - September 2020
*Appraising Automobile Dealerships - August 2020
*Appraisal of Medical Office Buildings - August 2020

QUALIFICATIONS - RONALD N. PACETTI - Continued

Memberships and Professional Affiliations

Member Appraisal Institute, MAI Designation 9277, 1992
Licensed Real Estate Salesman 0490317, State of Florida
State Certified General Appraiser Licensed No. RZ 677, State of Florida

Appraisal Experience

Started Pacetti Appraisal Services in July, 1994.
Appraiser, Clark, Hunter & Associates, March, 1992 to June, 1994.
Associate Appraiser, Callaway & Price, Inc., May, 1988 to February, 1992.
Staff Appraiser, Dub Clark & Associates, March, 1987 to August, 1987.

Types of Properties Appraised

Appraisals made on the following types of property throughout the State of Florida for individuals, attorneys, insurance companies, banks, corporations, government agencies, and mortgage companies.

Acreage	Medical Buildings
Apartment Buildings	Mobile Home Parks
Bed and Breakfast	Office Buildings
Commercial Buildings	Office Condominiums
Condemnation	Recreation Leases
Condominiums (Individual	Residences
Units and Discounted	Radio Towers
Sellouts of Total	Service Stations
Projects)	Shopping Centers
Country Clubs	Special Purpose
Duplexes	Store Buildings
Easements	Subdivisions
Farms	Vacant Commercial Land
Foreclosures	Vacant Industrial Land
Golf Courses	Warehouses
Industrial Buildings	R.V. Parks

APPRAISER LICENSES



2024 Historic Preservation Board Annual Report

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

Enclosed for your consideration is the Annual Report of the Historic Preservation Board. Pursuant to Section 54. 76, (f), (12). The report contains all activities performed by the Board during the year 2024. The report was reviewed and approved by the Historic Preservation Board on May 1st, 2025.

PROJECT ANALYSIS

Staff Recommendation

Accept and File the Annual HPB Report

ATTACHMENTS

1.	HPB Summary 04.24 (1)
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2024 Historic Preservation Board Summary

City of Palatka, FL

The Historic Preservation Board (HPB) met **10 times during 2024** to review and vote on projects affecting properties within Palatka's historic districts. The board reviewed a wide range of requests—from restorations and renovations to demolitions and administrative discussions—always with a focus on preserving the city's architectural heritage while allowing thoughtful modernization.

Projects Approved

Throughout the year, the board approved numerous Certificates of Appropriateness (COAs), many with special conditions to maintain historical integrity. Some of the notable approvals included:

- **505 Kirby St** – Full approval for porch columns, window replacements, siding, fencing, and a rear Trex deck.
 - **313 Dodge St** – Porch upgrades with conditions that wood materials be used and brick facades be maintained.
 - **519 Crill Ave** – Approval for a steel shed (with cedar accents), screened porch, and adjusted fencing—after considerable discussion.
 - **416 Kirby St** – A fire-safe garage, gazebo, wraparound porch, and driveway pavilion were approved as a comprehensive improvement plan.
 - **120 Kirkland St** – Approved for restoration of siding, soffits, porch decking, a new fence and rear deck, and a new wooden front door.
 - **501 Oak St** – The First Baptist Church received approval to install two sunshade canopies for its preschool playground.
 - **Riverfront Park** – A new food trailer and wood deck were approved, along with signage to match.
-

Ongoing and After-the-Fact Applications

Some properties presented more complex situations:

- **120 S. 6th St (RJ Adams House)** – A series of after-the-fact repairs and additions led to multiple continuations, partial approvals, and ultimately a denial for portions of the work. Concerns included mismatched materials, unapproved columns, and incomplete applications.
- **215 S. 4th St** – Another after-the-fact request, but one that resulted in smooth approval after documentation was reviewed.

Demolition Requests

- **512 Emmett St** – The board unanimously approved this emergency demolition due to long-standing fire damage and safety concerns.
- **426 Kirby St** – A request for demolition was denied after a split vote. Members cited concerns about preserving the structure despite the owner recusing himself.

Board Discussions & Administrative Topics

Beyond COA reviews, the HPB discussed broader topics:

- **Board Duties:** Members revisited their responsibilities under city code, including managing historic markers and reviewing survey recommendations for district expansion.
- **COA Fees:** Board members debated the current \$360 fee structure, with some expressing concern that it discouraged property owners from applying.
- **Historic Brochure:** The city's historic preservation brochure underwent updates and layout revisions. Final review and reprint were scheduled for July.

Meetings Held in 2024

The board met on the following dates:

January 4 • February 1 • March 7 • April 4 • May 2 • June 6 • July 7 • September 5 • October/November (no meetings) • December 5

Total Meetings: 10

Closing Thoughts

The HPB had a productive 2024, balancing the need for modernization with a strong commitment to historic preservation. The board's work ensures that Palatka's architectural heritage is protected while encouraging responsible growth and community pride.



Scope of Work

Thank you for the opportunity to provide you with a comprehensive proposal to address your security needs. A detailed listing of the equipment, quantity, description, and location follows. Please note that total Investment includes labor and equipment costs.

Vector to install complete Potter Fire system including all wiring, networking and installation. This also includes all engineered drawings and permitting.

EQUIPMENT	QNTY	DESCRIPTION	LOCATION
Smoke detector	28		
Potter Panel	1		
Horn Strobes	17		
Pull Stations	6		

TOTAL INVESTMENT:\$30,757.81

MONTHLY INVESTMENT:\$244.81 for maintenance, monitoring, cell and inspections

(Description of monthly services; bundled, not presented as options)

FINANCE OPTION: N/A

Considerations

To clarify our respective responsibilities, please familiarize yourself with these considerations:

RESOLUTION NO. 2025-R-83

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALATKA, AUTHORIZING THE PALATKA POLICE DEPARTMENT TO ACCEPT AND UTILIZE THE BUREAU OF JUSTICE ASSISTANCE 2024 EDWARD BYRNE MEMORIAL JUSTICE GRANT (JAG) C PROGRAM FUNDS; AND PROVIDING FOR SCRIVENER'S ERRORS

WHEREAS, the 2024 JAG Countywide Assistance Grant has been approved to allow the City of Palatka Police Department to apply; and

WHEREAS, the Palatka Police Department has received word that they have been awarded up to \$22,725.00; and

WHEREAS, the City of Palatka Police Department has determined that a need exists to acquire through purchase Patrol Division equipment and;

WHEREAS, the Palatka City Commission deems it reasonable and in the best interest of the citizens to authorize the Palatka Police Department to utilize the Edward Byrne Memorial Justice Assistance Grant (JAG) C Program Funds for the purpose of purchasing Patrol Division equipment.

NOW, THEREFORE, BE IT RESOLVED by the city commission that

1. the Mayor is authorized to sign the award agreement approving the acceptance of the fiscal year 2024 Edward Byrne Memorial Justice Grant (JAG) C program funds for the City of Palatka/Palatka Police Department in the amount of \$22,725.00 and any other documents in support of receiving the grant; 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 26th day of June, 2025.

CITY OF PALATKA

By: Its Mayor

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

CITY ATTORNEY

ROBERTA M. CORREA
MAYOR-COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER



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

MARCIA G. CARTY, CPA, CGFO
CITY MANAGER

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC
CITY CLERK

JASON L. SHAW, SR
CHIEF, POLICE DEPT.

CHRIS TAYLOR
CHIEF, FIRE DEPT.

June 26, 2025

Mr. Cody Menac, of
Bureau Chief Office of Criminal Justice Grants
Florida Department of Law Enforcement
P.O. Box 1489
Tallahassee, FL 32302-1489

Dear Mr. Menacof,

In compliance with State of Florida Rule 11D-9, F.A.C., the City of Palatka approves the distribution of \$68,175.00 of Federal Fiscal Year 2024 Edward Byrne Memorial JAG Program funds for the following projects in Putnam County:

Subgrantee / Implementing Agency	Project Purpose	Amount
Putnam County Board of Commissioners/ Law Enforcement Equipment		\$22,725
Putnam County Sheriff's Office		
City of Palatka/Palatka Police Department	Patrol Division Equipment	\$22,725
Town of Interlachen/Interlachen Police	Essential Equipment - Field	\$22,725
Department	Technology Upgrade	TOTAL \$68,175

Sincerely,

Roberta M. Correa
Mayor

Cost Analysis From FPL

- FPL has concluded the Cost Analysis for street light replacement and has broken the cost down based on the phases of implementation. The existing LED streetlights have a life or use expectancy of 10 years. The cost associated to the analysis is based on a 10% depreciation per year of service each light has been in use. Most of the LED lights have only been in use for a few years and have a low level of depreciation or reduction in cost for replacement. There is no cost associated to the new LED lights.
- Phase 1 – High Crime Areas – Replace 115 (3,300 low lumen) LEDS for (33,907 high lumen) LEDS - \$54,608.50
- Phase 2 – Hot Spot Areas – Replace 36 (3,300 low lumen) LEDS for (17,000 high lumen) LEDS - \$18,327.48
- Phase 3 – Low Lit Areas – Replace 216 (3,300 low lumen) LEDS for (12,000 high lumen) LEDS - \$120,120.48

Next Steps

Listed below are the next steps that will need to be taken:

1. Obtain Approval for replacement of LED Lights
2. Budget for cost associated to each phase of the project.
3. Renew streetlight contract with FPL
4. Make Payment to FPL
5. FPL orders new LED lights and completes install (FPL advised it is about an 8-month process)

Managed IT Services

City of Palatka

Provided by Inspired Technologies



Introduction S

- Bill Joy -VP/Managed Services

Remote Technical Assistance



- Tier 1 & 2 General Helpdesk Support to assist with Microsoft OS, O365 suite, peripherals and third-party applications available remotely and on-site
- Tier 3 Engineering Support for routers, switches, firewalls, on-premises phone systems and advanced Microsoft back office and technical issues
- Incident Management escalation process for Mission Critical Outages

Remote Technical Assistance

Tier 1 Support Team

Jacob Sespico – IT Supervisor

8 Remote Support Technicians

Tier 2 Support Team

Zach Potesta – Helpdesk Manager

5 Remote Support Technicians

Tier 3 Support Team

Kevin Janes – Director of Technology Services

5 Remote Support Engineers

On-Site Support

Mark Hayes – Network Admin

James Burdette – Tier 3 Support Engineer (as needed)



Abbreviated Scope of Services

- All-inclusive IT Support
- Project Management
- Network, Firewall, Security and Systems Engineering
- Data integrity and backups
- Remote agents for basic security monitoring, patching, support and protection
- Continue to support existing DR/BC technologies and strategies



Network

Administration

License and Network Inventory

- Lifecycle reports of hardware and Software
- Change Control and Communication of Production Changes
- User Acceptance Testing (UAT) – when required

External Threats

- Continuous Monitoring of Systems, Network and Backups
- Monitoring security bulletins
- EDR (Sentinel One)

Inspired Technologies Role for DR

- Review and update existing Disaster Recovery Plan to ensure it meets the future Business Continuity requirements as the PD separates from the City
- Ensure response readiness



On-Site Technician

Inspired Technologies will continue to work with the City of Palatka and arrange for a full time, on-site technician to service all City of Palatka staff members. (pending RFP)

Other Tier 3 engineers will be onsite as needed to service mission critical outages and implementations related to projects

10:30 Department Head Meeting with Inspired Technology

City Manager Carty encouraged the department heads to voice their concerns during the meeting with the IT-inspired technology firm.

Key Questions:

- * What specific areas of concern regarding IT services need to be addressed by Inspire Technologies?
- * What is the timeline for the separation of the server for the police department?
- * What is the status of the AV equipment and streaming services for public meetings?
- * How will the responsibilities of Inspired Technologies be communicated to the department heads?

Feedback and Introductions to Inspired Technology

Bill Joy from Inspired Technologies led a session aimed at collecting feedback from department heads about their IT support experiences. George Lee introduced himself as the IT liaison for the city, focusing on improving service delivery. Concerns raised included unclear communication regarding IT responsibilities, delays in service, and issues with AV equipment quality during public meetings, which have become a source of public embarrassment.

IT Budget and Equipment Responsibilities

Ongoing issues with the self-serve fueling operation's Wi-Fi connectivity were highlighted by a conference room participant, along with the need for better engagement with IT. Confusion was expressed regarding the responsibilities for purchasing technological equipment, noting that departments previously handled their own purchases but now rely on IT. There is a need for clarity on budget allocations and communication regarding equipment orders. **This will be clarified during the next week.**

IT Responsibilities and Communication Strategies

The necessity of establishing clear IT responsibilities and communication channels to address issues effectively was discussed. It was confirmed that immediate assistance would be provided and that IT projects would be managed properly. Additionally, the development of a guide for staff on how to access IT services was mentioned. **George Williams has already prepared the guide and Ms. Carty is reviewing.**

Communication and Resource Utilization with Inspire Technologies

The support structure of Inspire Technologies was outlined, which includes multiple tiers of engineers available to assist the City of Bonneville. It was noted that many city employees have not fully utilized these resources, leading to inefficiencies. Additionally, it was mentioned that there has been a lack of communication regarding the proper channels for IT support, and it was suggested that submitting tickets ensures issues are tracked and addressed. **George Williams is preparing a webinar to send to all employees and is available to give guidance on how to submit, plus he will monitor all workorders submitted to Inspired Technology for timeliness and completion.**

Action Items:

- * George Williams will develop a document outlining how to address and get IT service, which will be sent to the department heads, and send out his contact information to the department heads.
- * Bill Joy will provide a written response addressing all concerns raised during the meeting by June 19th.
- * Bill Joy will share a presentation that outlines the scope of work for Inspire Technologies after the meeting.

RFP 2025-01 Supplement

Inspired Technologies
3058 Highland Oaks Terrace
Tallahassee, FL 32301

City of Palatka
201 North Second Street
Palatka, FL 32177

RE: Corrective Action Plan

ATTN: Marcia Carty

On June 17th, Inspired Technologies met with the City of Palatka division directors and received feedback related to services we provide to the City of Palatka staff. We have recorded this feedback and outlined our responses for correcting the experiences described during the meeting. Some issues reported by staff had overlap, but we wanted to include everything that was reported to ensure that everyone's voice was heard and acknowledged.

1. Clear Line of Delineation for Support Responsibilities

Issue: Clients are unclear about what services Inspired Technologies provide and when to contact us for support.

Action Steps:

- Socialize and communicate a comprehensive **Service Scope Document** outlining Inspired Technologies' services, including covered services, support hours, and escalation procedures. A separate presentation has been provided and socialized with City of Palatka staff members and other supplemental information will be provided to department heads.
- Create a **Client Support Guide** with clear instructions on when to contact Inspired versus other vendors.

Responsible Party: Inspired Technologies

Timeline: Completed by July 31, 2025

2. Slow Onsite Support

Issue: Inspired Technologies has been slow to respond for onsite support

Action Steps:

- Socialize and communicate ways to reach Inspired Technologies for technical support. An email was sent to all City of Palatka department heads noting our Customer Portal, email and phone contacts for Inspired Technologies help desk. City of Palatka staff should start here to receive better support in a timelier manner.
- Inspired Technologies response to RFP 2025-01 reflects a dedicated on-site technician for the City of Palatka.

Responsible Party: Inspired Technologies

Timeline: Completed/pending RFP approval

3. Project Status Updates (Including Network Separation Project)

Issue: Clients lack visibility in project statuses.

Action Steps:

- Inspired Technologies can offer the services of a dedicated Project Manager when/where needed.
- Inspired Technologies has agreed to work closely with the City of Palatka's IT liaison to ensure better communication of project status in the future
- Schedule **bi-weekly project review meetings** with Inspired Technologies and the City of Palatka's IT liaison to discuss progress and address concerns.

Responsible Party: Inspired Technologies/City of Palatka

Timeline: July 15, 2025

4. Personnel Changes Taking Too Long

Issue: Transitions due to personnel changes are slow, causing disruptions.

Action Steps:

- Review and streamline all **User Access Management** procedures to reduce mean time for service delivery.
- Communicate Inspired Technologies customer portal for submitting new hire requests, changing existing users and offboarding staff members.

Responsible Party: Inspired Technologies

Timeline: July 31, 2025

5. Client PCs Taking Too Long

Issue: Client PC setup, repairs, or replacements are delayed.

Action Steps:

- Re-baseline all processes and procedures for client endpoints to ensure optimal desktop/laptop replacement for City of Palatka staff members.
- Include Inspired Technologies in the purchasing process to ensure Inspired Technologies is accountable for delivery.

Responsible Party: Inspired Technologies

Timeline: August 1, 2025

6. Support for Audio/Visual Equipment

Issue: Clients require support for e audio/visual (AV) equipment, which is currently lacking. Onsite support is required to resolve issues during meetings.

Action Steps:

- Work with City of Palatka's IT liaison to ensure all AV systems are documented
- We suggest adding supplemental AV support outside of Inspired Technologies as we lack the in-house expertise for advanced A/V support.

Responsible Party: City of Palatka/Inspired Technologies

Timeline: TBD

7. Scheduled Hardware Lifecycle Reports

Issue: Clients want proactive hardware lifecycle reports for equipment refresh planning.

Action Steps:

- Deliver a **hardware lifecycle tracking system** to monitor client equipment age
- Work with City of Palatka staff to prioritize annual hardware refresh
- Deliver quotes for prioritized hardware

Responsible Party: Inspired Technologies

Timeline: July 15, 2025

Metric for Success: 100% of clients receive quarterly lifecycle reports, with 80% scheduling refresh consultations.

8. Airport Wi-Fi Project Requiring Fiber Run

Issue: The airport Wi-Fi project, requiring a fiber run, is delayed or lacks clarity.

Action Steps:

- Assign a **dedicated Project Manager** to assist with tracking and executing on any action items owned by Inspired Technologies related to the airport Wi-Fi project.
- Provide **progress updates** to the City of Palatka's IT liaison.

Responsible Party: Inspired Technologies

Timeline: July 1, 2025

9. Centralized 'Go-To' Source for IT Support

Issue: City of Palatka staff need clarity on a single point of contact for IT support.

Action Steps:

- Continue to communicate and socialize the primary vehicles of communication that City of Palatka staff can contact Inspired Technologies support.
- Receive feedback on Inspired Technologies Customer Portal and make customizations where possible.

Responsible Party: Inspired Technologies

Timeline: on-going/continuous feedback

This plan is designed to be actionable, time-bound, and client-focused, ensuring Inspired Technologies responds effectively to the feedback provided by City of Palatka staff.

1989–1994 Putnam County School District Palatka, FL
Telecommunication Specialist

- Designed and built new distribution system for the district's instructional television system.
- Participated in and managed installation of an ITFS system including FCC Licenses and installation of Closed Circuit TV Towers.
- Participated in and managed installation of Closed Circuit TV system at each school in the Putnam County Public School system.

1994 – 2009 Putnam County School District Palatka, FL
Administrative Assistant for Instructional Media/MIS 1997–2009 (Served as Acting Director)

- Participated in and managed installation of local and wide area computer networks throughout the school district.
- Supervisor for 10 IT staff which provide network system support & data processing services throughout the district.
- Insured the timely and accurate reporting of student and staff data for all surveys required by the Florida Department of Education.
- Responsible for development, deployment, and management of 6 new online applications that range from a student test reporting system to student academic plans.

2009 – 2012 Putnam County School District Palatka, FL
Director of Information Services Division

- Administrator for the Data Processing, Media Services, Student Services, Safety and Security – Supervisor for Staff of 27.
- Insured the successful conversion from the old TERMS data system to the new Skyward Enterprise System. Skyward is the district's Human Resource, Finance, and Student Software System.
- Implemented the district's first Parent Portal and a system wide teacher grade book.
- Administrator for the following budgets: Technology Capital Outlay Fund, Public Technology Fund, Media Services, and Data Processing.
- Administrator for the District's Innovative Educational Strategies Project (Title V). The project scope has been to train district staff in the effective use of technology in the classroom.

2012 – 2017 St. Johns River State College Palatka, FL
Reports Coordinator

- Responsible for submitting college data to the state and to federal IPEDS.
- While in this role I also created full documentation on the process of submitting all the reporting formats – Admissions, Student, Facilities, Personnel, Integrated, IPEDS, and the submissions made to the Auditor General's office.
- During this time, I also began to take on additional administrative roles within the IT Department. Provisioning active directory/email accounts, Admin of the archive server, Admin Office 365 student accounts.

2017 – 2021 St. Johns River State College Palatka, FL
Security Network Manager

- Provided assistance in state reporting as needed.
- Supervised the System Administrators and the IT Helpdesk.
- Provisioning active directory/email accounts, Admin of the archive server, Admin Office 365 student accounts.
- Responsible for Security Training of college staff. Conducted face to face trainings as well as administered PHISH campaigns for online training.
- Assisted the CIO as needed for administrative tasks.

IT Liaison – Scope of Services/Role (George Williams)

1. Primary Point of Contact

- Serve as the main communication bridge between City departments and the Managed Service Provider (MSP).
- Ensure timely coordination of service requests, project updates, and issue resolutions.

2. Issue Tracking & Resolution

- Monitor and follow up on open tickets, ensuring appropriate prioritization and resolution timelines.
- Escalate unresolved or recurring issues to appropriate City or MSP leadership.

3. Project Coordination

- Assist in the planning, execution, and tracking of IT-related projects.
- Ensure alignment of project goals with departmental needs and City priorities.

4. Service Performance Monitoring

- Track service delivery against established SLAs and performance metrics.
- Provide regular updates and reports to City leadership on MSP performance and user satisfaction.

5. Needs Assessment & Feedback Gathering

- Collect feedback from City departments regarding IT services and identify areas for improvement.
- Communicate recurring needs or challenges to the MSP and work collaboratively on solutions.

6. Documentation & Communication

- Maintain accurate records of meetings, decisions, and technical documentation as needed.
- Distribute clear and timely updates to relevant stakeholders on system changes, outages, or planned work.

7. Strategic IT Support

- Support the City in aligning technology initiatives with strategic goals.

Provide input during budget planning, technology acquisitions, and RFP processes as appropriate

ORDINANCE 2025-22 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA COMMERCIAL (COM) TO CITY OF PALATKA RESIDENTIAL LOW DENSITY (RL) FOR THE FOLLOWING PROPERTY: 2405 PRESIDENT STREET, PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	ORD 2025-22
2.	PB 25-06 Staff Report (2)
3.	Rezone of 2405 President St (1)
4.	ORD 2025-22
5.	App & Fee

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL 32177

ORDINANCE NO. 2025-22

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA COMMERCIAL (COM) TO CITY OF PALATKA RESIDENTIAL LOW DENSITY (RL) FOR THE FOLLOWING PROPERTY: 2405 PRESIDENT STREET, PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS application has been made by Robert Locklear on behalf of the owner of said property: Residential Appraisal Management Group, LLC, for certain amendment to the Comprehensive Plan Future Land Use Map of the City of Palatka, Florida, and

WHEREAS, Section 163.3187, Florida Statutes, provides for small-scale amendment of an adopted comprehensive plan, and

WHEREAS, Section 163.3187(2), Florida Statutes, provides that small scale development amendments require only one public hearing before the governing board, which shall be an adoption hearing, and

WHEREAS, the City Planning Board conducted a public hearing on May 6th, 2025 and recommended approval of this amendment to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted a public hearing on June 26th 2025, and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. Adopted Small Scale Amendment

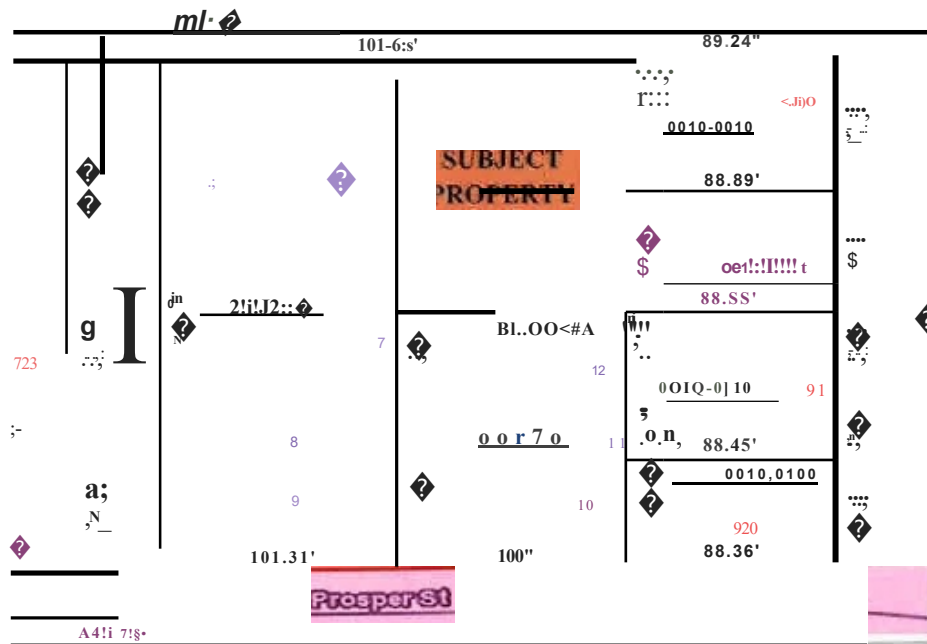
That the Future Land Use Map of the adopted Comprehensive Plan of the City of Palatka is hereby amended to provide that the Future Land Use of the parcel of land listed in Table 1 below shall be changed as designated and that the Future Land Use Map shall be amended to show the changes.

**TABLE 1
ADOPTED SMALL SCALE AMENDMENT**

<u>Parcel Number</u>	<u>Acreage</u>	<u>Current Future Land Use</u>	<u>Amended Future Land Use</u>
12-10-26-0820-0010-0030	0.34	City of Palatka Commercial (COM)	City of Palatka Residential Low Density (RL)

DESCRIPTION OF PROPERTY:

2405 PRESIDENT STREET PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030.



Section 2. The remaining portions of said adopted comprehensive plan of the City of Palatka, Florida, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 3. Should any section, subsection, sentence, clause, phrase or portion of this Ordinance be held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and shall not affect the validity of the remaining portion.

Section 4. This Ordinance shall become effective immediately upon adoption; however, the effective date of this amendment to the City of Palatka Comprehensive Plan, if not timely challenged, shall be 31 days after adoption. If challenged within 30 days after adoption, this amendment shall become effective on the date the State land planning agency or the Administration Commission issues a final order determining this amendment to be in compliance with Chapter 163, Florida Statutes. No development orders, development permits, or land uses dependent on this amendment may be issued

or commenced before this amendment has become effective.

Section 5. SCRIVENER'S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener's errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 26th day of June 2025.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Case PB 25-06 – Amend Future Land Use Map and Rezone parcel 0.34 acres

Address: 2405 President Street

Parcel #: 12-10-26-0820-0010-0030

Applicant: Residential Appraisal Management Group, LLC

STAFF REPORT

DATE: April 21, 2025
TO: City of Palatka Planning Board
FROM: Staff

APPLICATION REQUEST

This request is for the rezoning on a 0.34 acre parcel located on 2405 President Street. However, based on the review of the application, Staff has determined that the Future Land Use Map amendment also be included for consistency. The recommendation for the amendment of the Future Land Use Map is to change from City of Palatka Commercial (COM) to City of Palatka Residential Low Density (R-L) and to change the existing zoning from City of Palatka Commercial, Neighborhood District (C-1A) to Single-Family Residential District (R-1).

Background

The property has been used as a commercial office and the new owners desire to revert back to the prior residential use. The property is currently within the city limits of Palatka. General uses within the City include Florida Pest Control and Champion Pest Control to the North (across President Street) which is City of Palatka, Commercial, General, Light (C-2). Two Residential parcels are located to the east (directly next door), one Putnam County Unincorporated, Residential Single-Family (R1-A) and one City of Palatka, Residential Single-Family (R1-A). Located to the south (directly behind the property) is Putnam County Residential, Single-Family (R1-A). The property to the West of the site is Putnam County Unincorporated Commercial, General Light (C-2). See Table 1.

	Actual Use	FLUM	ZONING
Property Existing	City of Palatka Commercial General Light C-2	City of Palatka Commercial COM	City of Palatka, Commercial, Neighborhood District C-1A
Property Proposed	City of Palatka Residential Single-Family R-1	City of Palatka Residential Low Density (RL)	City of Palatka Residential Single-Family R-1
North	City of Palatka FL Pest Control & Champion Pest Control	City of Palatka Commercial COM	City of Palatka Commercial, General, Light C-2
South	Putnam County Residential	<i>Putnam County Urban Service (US)</i>	Putnam County Residential, Single-Family (R1-A)

East	City of Palatka & Putnam County Residential	<i>City of Palatka & Putnam County, both Urban Service (US)</i>	City of Palatka & Putnam County Residential, Single-Family (R1-A)
West	Putnam County Unincorporated	Putnam County Urban Service (US)	Putnam County Commercial, General, Light (C-2)

Future Land Use Change Analysis

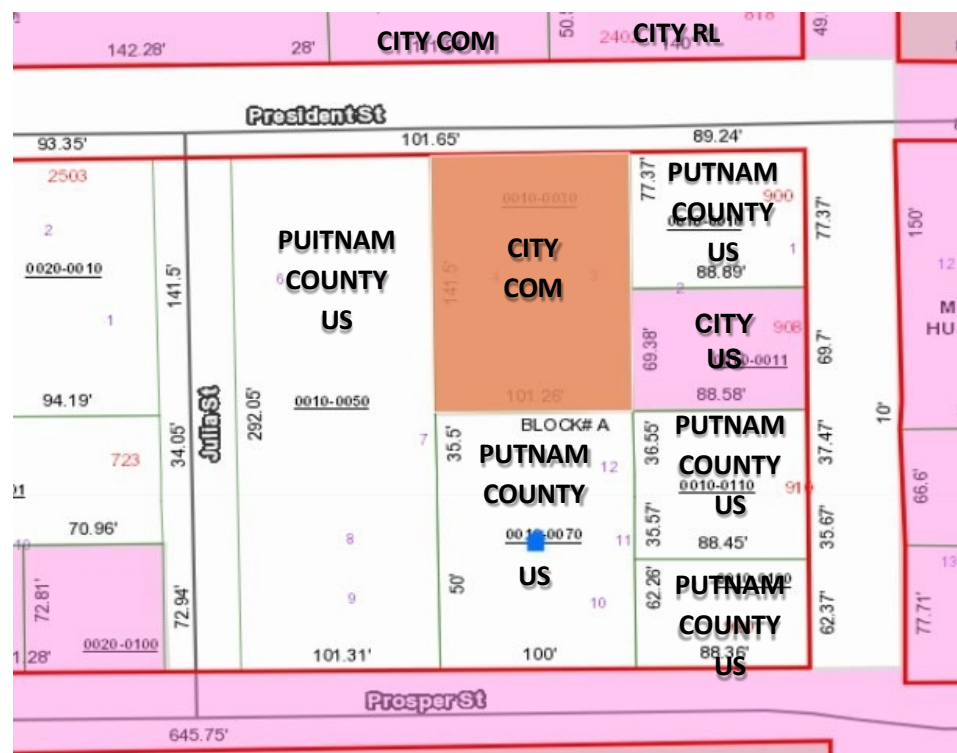
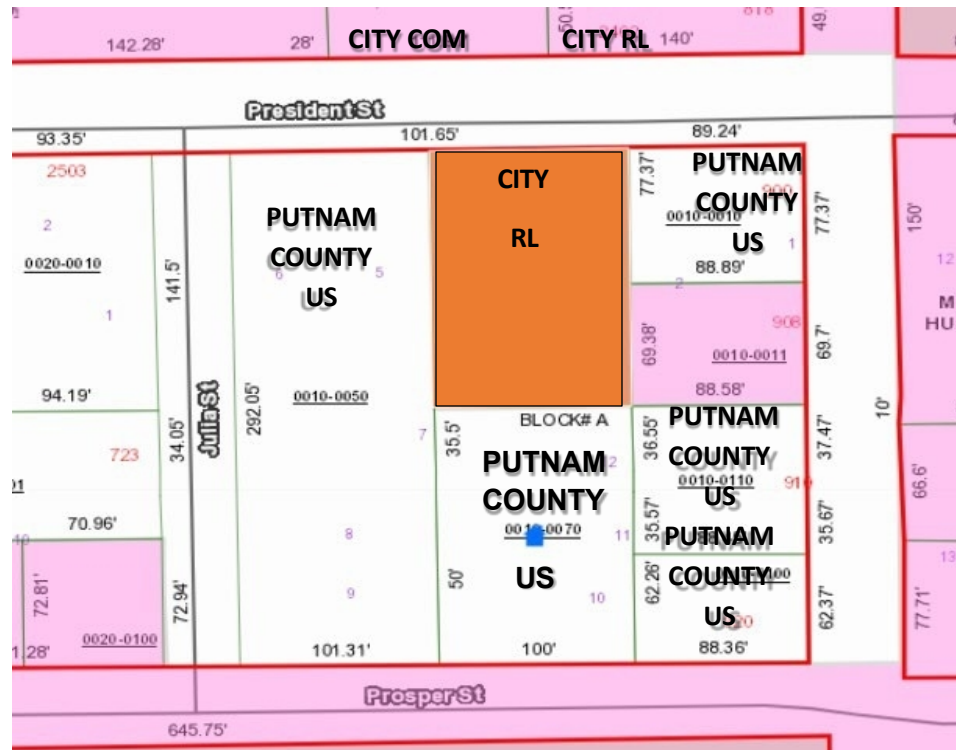


Figure 1 Current Future Land Use



Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.

Response: Staff is not aware of any soil or topography conditions that would present major problems for additional future development of this property in accordance with all applicable land development regulations. Nor is staff aware of natural or historic resources on this developed site.

Provide analysis of the minimum amount of land needed as determined by the local government.

Response: The applicant proposes to reestablish the use as a single-family residence.

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 parcel is within a completely developed area with mixed residential and commercial, uses with full urban services available.

Zoning Change Analysis

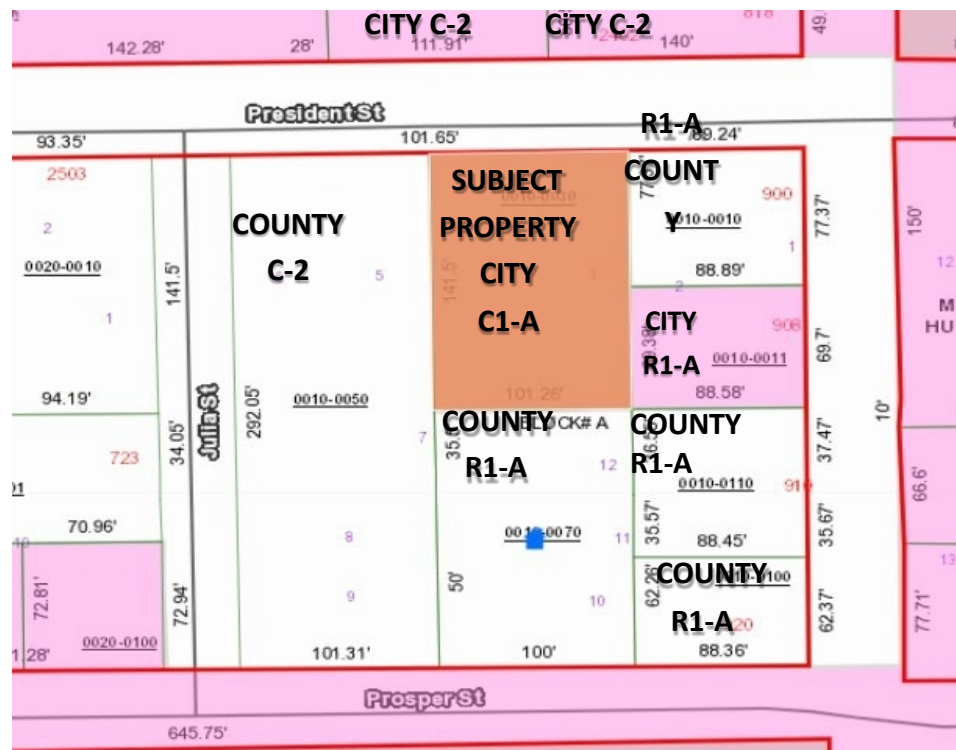


Figure 1 Current Zoning;

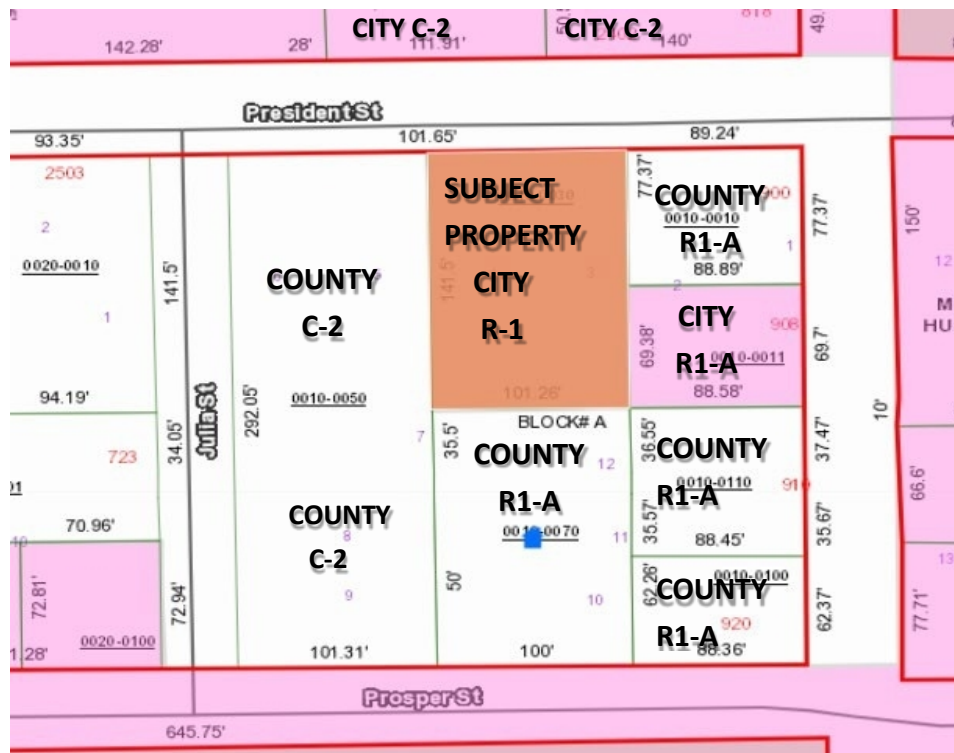


Figure 2 Proposed Zoning:

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*

Response: The subject property currently has a Commercial zoning classification. Property to the West is zoned Putnam County Commercial, General, Light (C-2) with a Future Land Use of Urban Service (US). Property to the North is zoned City of Palatka Commercial, General, Light (C-2), Future Land Use COM. Two Properties, one to the East and one to the South are zoned Putnam County Unincorporated Residential, Single-Family (R-1A) with a Future Land Use of Urban Service (US). The last adjacent property is to the East and is zoned City of Palatka Residential, Single-Family (R-1A) with a Future Land Use of Urban Service (US). The zoning change from C1-A to R-1 will not have an adverse impact on properties around it. The rezoning will be in conformity with the Comprehensive Plan, subject to the proposed Future Land Use Map amendment.

- b. *The existing land use pattern.*

Response: The existing land use pattern in this area is mixed commercial and residential. The proposed zoning change will be in accord with other R-1A properties in the immediate vicinity.

- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*

Response: The proposed zoning change will not be isolated, as there are adjacent residential (R1-A) uses to the West and South of the subject parcel.

- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*

Response: The subject property change from C1-A to R-1 will have no increase in population or overtaxing of the load on public facilities.

- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*

Response: The proposed rezoning will be in conformance with existing zoning districts to the East and South of the subject property.

- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*

Response: The conditions in the area of the subject property will remain unchanged.

- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*

Response: The immediate neighborhood to the East and South of the subject parcel is long established as residential. Any existing living conditions will not change with approval.

- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*

Response: The traffic patterns in the area are already established and will remain the same, not affecting public safety. Increased traffic will be minimal.

- i. *Whether the proposed change will create a drainage problem.*

Response: The applicant purposes to utilize the current drainage system which presently channels water to existing storm drains.

- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is expected.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: There should be no impact on property values as the use already exists.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed zoning will not be a deterrent for improvement of adjacent properties. The parcels to the East and South are zoned residential and to the North and West they are zoned commercial.

- m. Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The proposed rezoning will not grant a special privilege to the property owner.

- n. Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: The dwelling on the subject property has a functional layout and design of a single-family dwelling consisting of bedrooms, bathrooms, laundry, kitchen and living rooms. This layout would require significant modifications to be recognized commercial use, which is the current zoning.

- o. Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The immediate area is residential in nature.

- p. Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: The purpose of this request is to utilize an existing fair condition vacant status, to a like new condition in an occupied status.

- q. The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

Staff Recommendation;

1. Staff recommends APPROVAL of the request to amend the Future Land Use Map from City of Palatka Commercial (COM) to City of Palatka Residential Low Density (RL).
2. Staff recommends APPROVAL of the request to rezone the 0.34-acre property from Commercial, **Neighborhood District (C-1A)** to Residential Single -Family (R-1).

Rezone Application Request of 2405 President St

Support for Rezoning

The subject property of 2405 President St is located within the block of homes between President St to the north, Husson Ave to the east, Prosper St to the south and Julia St to the West. This block consists of 7 parcels in total, with six being within the city limits, and one being located within the county. The subject parcel is the only city parcel without a current residential zoning code.

Location		Zoning		Future Land Use	
Address	Legal	Code	Description	Code	Description
2405 President St	12-10-26-0820-0010-0030	C-1A	Commercial, Neighborhood	COM	Commercial
900 Husson Ave	12-10-26-0820-0010-0010	R-1A	Residential, Single Family	US	Urban Service
908 Husson Ave	12-10-26-0820-0010-0011	R-1A	Residential, Single Family	US	Urban Service
910 Husson Ave	12-10-26-0820-0010-0110	R-1A	Residential, Single Family	US	Urban Service
920 Husson Ave	12-10-26-0820-0010-0100	R-1A	Residential, Single Family	US	Urban Service
2410 Prosper St	12-10-26-0820-0010-0070	R-1A	Residential, Single Family	US	Urban Service
2409 President St*	12-10-26-0820-0010-0050	C-2	Commercial, General Light	US	Urban Service

*located within the county, but is also going through a rezoning request to a residential zoning.

The subject's street has no visibility from any major traffic artery, and primarily is used for back access to a private parking lot for Florida Pest Control employees. The location is not conducive to commercial visibility, traffic patterns, parking, or use. It does not appear the highest and best use of the subject's location is commercial use.

The dwelling on the subject's parcel has a functional layout and design of a single-family dwelling. It consists of bedrooms, bathrooms, a laundry room, a kitchen and a family room area. This layout would require significant modifications to be reconfigured into a legally recognized commercial use. The current condition appears to be supporting migrants via signs of broken windows, sleeping bags, spoiled food and is littered with cigarettes and potential illegal drug use paraphernalia.

Reason for Rezoning

The reason is to align with the highest and best use potential of the subject's location and property characteristics. The subject will go through a renovation process to bring the appeal of features to current market standards while also ensuring the property is aligned with current building codes for occupancy safety.

Outcome

The property will be enhanced from its fair condition in a vacant status, to a like new condition in an occupied status. This will produce a higher assessed value resulting in higher tax revenue for the city. The property will be available for a primary resident that can provide ongoing maintenance to the dwelling ensuring safety of use and attractive curb appeal for the city.



ORDINANCE NO. 2025-22

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA COMMERCIAL (COM) TO CITY OF PALATKA RESIDENTIAL LOW DENSITY (RL) FOR THE FOLLOWING PROPERTY: 2405 PRESIDENT STREET, PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030; AND PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS application has been made by Robert Locklear on behalf of the owner of said property: Residential Appraisal Management Group, LLC, for certain amendment to the Comprehensive Plan Future Land Use Map of the City of Palatka, Florida, and

WHEREAS, Section 163.3187, Florida Statutes, provides for small-scale amendment of an adopted comprehensive plan, and

WHEREAS, Section 163.3187(2), Florida Statutes, provides that small scale development amendments require only one public hearing before the governing board, which shall be an adoption hearing, and

WHEREAS, the City Planning Board conducted a public hearing on May 6th, 2025 and recommended approval of this amendment to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted a public hearing on June 26th 2025, and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. Adopted Small Scale Amendment

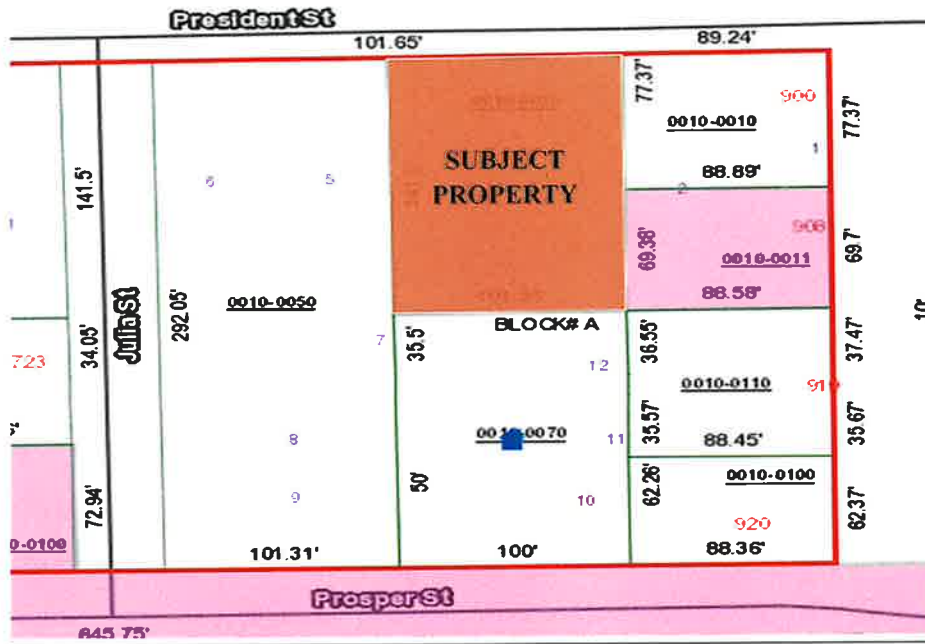
That the Future Land Use Map of the adopted Comprehensive Plan of the City of Palatka is hereby amended to provide that the Future Land Use of the parcel of land listed in Table 1 below shall be changed as designated and that the Future Land Use Map shall be amended to show the changes.

**TABLE 1
ADOPTED SMALL SCALE AMENDMENT**

<u>Parcel Number</u>	<u>Acreage</u>	<u>Current Future Land Use</u>	<u>Amended Future Land Use</u>
12-10-26-0820-0010-0030	0.34	City of Palatka Commercial (COM)	City of Palatka Residential Low Density (RL)

DESCRIPTION OF PROPERTY:

2405 PRESIDENT STREET PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030.



Section 2. The remaining portions of said adopted comprehensive plan of the City of Palatka, Florida, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 3. Should any section, subsection, sentence, clause, phrase or portion of this Ordinance be held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and shall not affect the validity of the remaining portion.

Section 4. This Ordinance shall become effective immediately upon adoption; however, the effective date of this amendment to the City of Palatka Comprehensive Plan, if not timely challenged, shall be 31 days after adoption. If challenged within 30 days after adoption, this amendment shall become effective on the date the State land planning agency or the Administration Commission issues a final order determining this amendment to be in compliance with Chapter 163, Florida Statutes. No development orders, development permits, or land uses dependent on this amendment may be issued

or commenced before this amendment has become effective.

Section 5. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 26th day of June 2025.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney



REZONING APPLICATION

DATE RECEIVED: 3/6/25
APP NUMBER: PB - 25-06
HEARING DATE: _____

Application Requirements

This application must be completed and submitted with an application fee and ALL required attachments.

REQUIRED ATTACHMENTS: (Checks payable to the City of Palatka)

- ☐ Site Plan (for planned development) ☐ Letter of Authorization ☐ Project Narrative
☒ Copy of Recorded Deed ☐ Legal Description ☒ Application Fee (Checks payable to the City of Palatka)

Property Information

- Property Address: 2405 President St
- Parcel Number: 12-10-26-0820-0010-0030
- Lot size/acreage: .34
- Current Property Use: Single Family
- Current Future Land Use Map Designation: COM
- Proposed Future Land Use Map Designation (if applicable): _____
- Proposed Use: Single Family Residential
- Current Zoning Designation: C-1A Requested Zoning Designation: R 1
- Square footage of any proposed structures _____ Number & types of structures on property 2 -
Single Family + Concrete block shed

Applicant Information

(Submit proof of authorization to act as agent with your application)

Owner Name(s): Residential Appraisal Management Group, LLC
Mailing Address: 8708 River Park Rd, St Augustine, FL 32092
Phone Number(s): (904) 318-5073 Email: theramgroup411@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): Robert Locklear

Signature: [Signature] Date: 3-3-25

STATE OF Fla. County of Putnam

Before me this day personally appeared Robert Locklear 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 3 day of March A.D. 2025.

(Notary Seal)



PETER WILLOTT
Notary Public
State of Florida
Comm# HH349690
Expires 1/12/2027

[Signature]

Notary Public

My commission expires: 1/22/2027

State of Fla. at Large

Type of Identification Produced: D/4

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: 03/06/2025 OPER ID: AROMERO RECEIPT NO: F000628
RECEIVED FROM: 2405 PRESIDENT ST.

AMOUNT RECEIVED: 1,565.00 TYPE: CK CHECK: 1125
CHANGE DUE: 0.00
TOTAL RECEIVED: 1,565.00

DISTRIBUTION:		
AMOUNT	ACCOUNT NUMBER	DESCRIPTION / FOR
1,565.00		2405 PRESIDENT ST. REZONING APP FEE COMMERCIAL

ORDINANCE NO. 2025-23 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA COMMERCIAL, NEIGHBORHOOD DISTRICT (C-1A) TO CITY OF PALATKA SINGLE-FAMILY RESIDENTIAL (R-1), FOR THE FOLLOWING PROPERTY: LOCATED AT, 2405 PRESIDENT STREET PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030 PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	Ord 25-23 Re-Zone
2.	Business Impact ORD 2025-23

ORDINANCE NO. 2025-23

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA COMMERCIAL, NEIGHBORHOOD DISTRICT (C-1A) TO CITY OF PALATKA SINGLE-FAMILY RESIDENTIAL (R-1), FOR THE FOLLOWING PROPERTY: LOCATED AT, 2405 PRESIDENT STREET PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030 PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Building and Zoning Department on behalf of the owner of said property: Residential Appraisal Management Group, LLC, for certain amendment to the Official Zoning Map of the City of Palatka, Florida, and

WHEREAS, all the necessary procedural steps have been accomplished, including a public hearing before the Planning Board of the City of Palatka on May 6th, 2025, and two public hearings before the City Commission of the City of Palatka on June 26th, 2025, and July 24th 2025, and

WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by rezoning the hereinafter described property from the present zoning classification of City of Palatka Commercial, Neighborhood District (C-1A) to City of Palatka Single-Family Residential (R-1) classification.

DESCRIPTION OF PROPERTIES: 2405 PRESIDENT STREET, PALATKA, FLORIDA 32177, PARCEL 13-10-26-0000-0260-0002

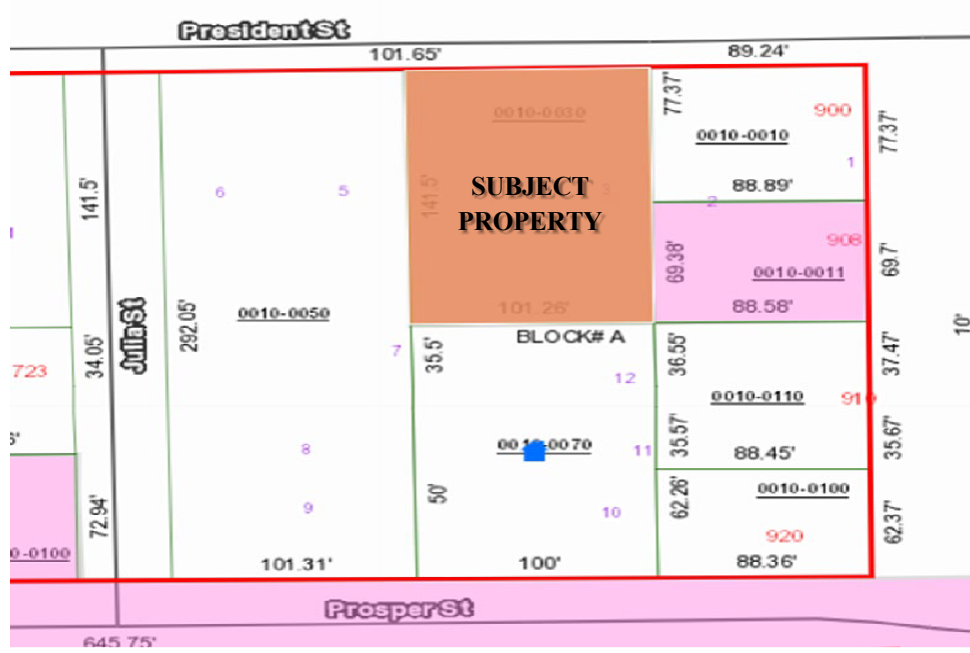


Figure 1: Zoning map.

Section 2. To the extent of any conflict between the terms of this ordinance and the terms of any ordinance previously passed or adopted, the terms of this ordinance shall supersede and prevail.

Section 3. This Ordinance shall become effective immediately upon its final passage by the City Commission, however, the rezoning shall not become effective until the amendment to the City of Palatka Comprehensive Plan adopted by Ordinance No. 2024-08 becomes effective as provided therein.

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

Section 5. This ordinance is exempt from provisions of the statute, Chapter 2023-309, Laws of Florida, codified as Section 166.041(4) Florida Statutes.

PASSED on first reading by the City Commission of the City of Palatka, Florida, on the 26th day of June 2025.

PASSED AND ADOPTED on second reading by the City Commission of the City of Palatka on this 24th day of July 2025.

CITY OF PALATKA

BY: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "Rezone for 2405 President St." More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA COMMERCIAL, NEIGHBORHOOD DISTRICT (C-1A) TO CITY OF PALATKA SINGLE-FAMILY RESIDENTIAL (R-1), FOR THE FOLLOWING PROPERTY: LOCATED AT, 2405 PRESIDENT STREET PALATKA, FLORIDA 32177, PARCEL 12-10-26-0820-0010-0030 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 law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or

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. 2025-24 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911), PARCEL 42-10-27-6850-1460-0083, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA.

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	PB25-03 Staff Report 050625 (1)
2.	Ord 25-24 FLUM2.39_0.12xxX
3.	Business Impact ORD 2025-24

Case PB 25-03 –Amend FLUM and Rezone 2.39 acres at 42-10-27-6850-1460-0083 and 0.12 acres at 42-10-27-6850-1460-0081

Address: Unassigned (Intersections of Crill Ave/Morris St, and Morris St/Kirby Street)

Applicant: City of Palatka

Agent: None

STAFF REPORT

DATE: May 6, 2025
TO: City Planning Board
FROM: Planning Director

APPLICATION REQUEST

The request would amend the Future Land Use Map designation from City of Palatka Residential High (RH) to Conservation (CON) and rezone from Multiple-family Residential (R-3) to Conservation district (CON). The 2.39-acre parcel and 0.12-acre parcel are owned by the City of Palatka. The subject properties have semi-wooded landcover and currently vacant with no structures.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The properties are within the municipal limits of the City of Palatka and contain some large trees with areas of thick vegetation. The American Legion Post 45 and the Lions Club of Palatka buildings are located on two adjacent parcels to the west. The subject properties are bounded by Crill Avenue (North), Morris Street (East), and Kirby Street (South).

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
North	Primarily single-family homes; few vacant parcels	Residential High (RH)	Multiple-family Residential (R-3)
South	Vacant	Residential Medium (RM)	Multiple-family residential, Planned Unit Development (R-3, PUD)
East	Single-family homes adjacent to City South Historic District	Residential High (RH)	Single-Family Residential (R-1)
West	American Legion Post 45; Lions Club of Palatka	Residential High (RH)	Multiple-family Residential (R-3)

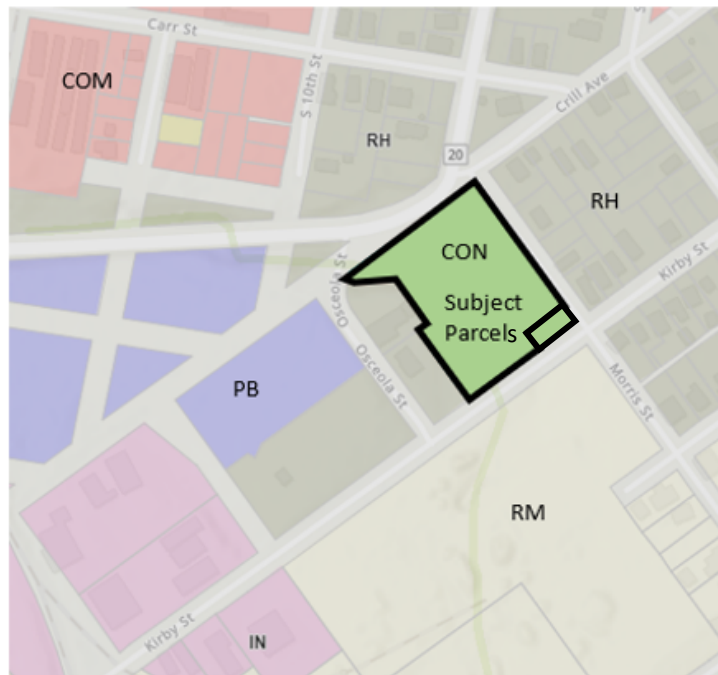
Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

Figure 1. Existing Future Land Use



Figure 2. Proposed Future Land Use



The request is to change the Future Land Use from Residential High (RH) to Conservation (CON).

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: The parcel has a National Wetlands Inventory classification of R4SBCx which is defined by:

System Riverine (R): The Riverine System includes all wetlands and deepwater habitats contained within a channel, with two exceptions: (1) wetlands dominated by trees, shrubs, persistent emergents, emergent mosses, or lichens, and (2) habitats with water containing ocean-derived salts of 0.5 ppt or greater. A channel is an open conduit either naturally or artificially created which periodically or continuously contains moving water, or which forms a connecting link between two bodies of standing water.

Subsystem Intermittent (4): This Subsystem includes channels that contain flowing water only part of the year. When the water is not flowing, it may remain in isolated pools or surface water may be absent.

Class Streambed (SB): Includes all wetlands contained within the Intermittent Subsystem of the Riverine System and all channels of the Estuarine System or of the Tidal Subsystem of the Riverine System that are completely dewatered at low tide.

Water Regime Seasonally Flooded (C): Surface water is present for extended periods especially early in the growing season but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.

Special Modifier Excavated (x): This Modifier is used to identify wetland basins or channels that were excavated by humans.

The plan amendment is suitable for the proposed conservation use.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*
Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element notes 58 acres of the Conservation district. There are not many areas within the city with this zoning classification and is primarily comprised of the Ravine Gardens.

- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.

- Development that discourages or inhibits infill development and redevelopment.
- Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcel to conservation would not contribute to urban sprawl. The parcel is within a fully urbanized area. The Conservation (CON) district contains land and wetland areas with valuable environmental resources such as sensitive vegetation, high value habitat or high aquifer recharge potential. The district permits uses which preserve the natural character of the land.

Zoning Change Analysis



Figure 3. Existing Zoning



Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*
Response: The subject property currently has a Multiple-family Residential (R-3) classification, and the Future Land Use designation is Residential High (RH). The change to Conservation (CON) zoning and Conservation (CON) Future Land Use would be in conformity with the Comprehensive Plan.
- b. *The existing land use pattern.*
Response: The existing land use in this area is primarily single-family residential to the east and vacant/undeveloped properties to the south. Both The American Legion Post 45 and Lions Club of Palatka are located to the west of the sites. There is a cemetery nearby to the west which contributes to the semi-undeveloped character of the area.
- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*
Response: The rezoning request does not create an isolated district unrelated to adjacent and nearby districts. The Conservation district (CON) provides for the preservation of land and natural resources, creating a transitional buffer zone between other zoning districts.
- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*
Response: Under this proposal, the subject parcels would be rezoned to Conservation (CON) which would provide less potential for development and the preservation of the natural environment.
- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*
Response: Not applicable.
- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*
Response: As more vacant land and properties are being developed, it is important for the City to preserve its greenspace when and where possible.
- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*
Response: The proposed change should not adversely influence living conditions in the neighborhood. The change in zoning would preserve the natural environment, the City's greenspace and the drainage system in the area.
- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*
Response: The change from Multiple-family Residential (R-3) to Conservation (CON) district should not create or excessively increase traffic congestion or otherwise affect public safety.
- i. *Whether the proposed change will create a drainage problem.*
Response: There should be no negative impact on drainage in the area. In fact, the conservation designation would preserve the drainage in the area.
- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed zoning would limit physical development and use of the property.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The proposed change should not adversely affect property values in the adjacent areas.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed change should not be a deterrent to the improvement of adjacent property in accord with existing regulations.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The City of Palatka is the current owner of the property. Rezoning the site to Conservation (CON) would provide for the general welfare of the public by preserving greenspace and drainage.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: There is a riverine located on the property as noted by the National Wetlands Inventory.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The preservation of greenspace with this proposal for rezoning to Conservation would not be out of scale with the neighborhood or with the City of Palatka.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: Not applicable.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

PB 25-03 Staff Recommendation

1. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
2. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.
3. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
4. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.

ORDINANCE NO. 2025-24

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911), PARCEL 42-10-27-6850-1460-0083, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025 and recommended approval of this amendment to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted a public hearing on June 26, 2025, and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

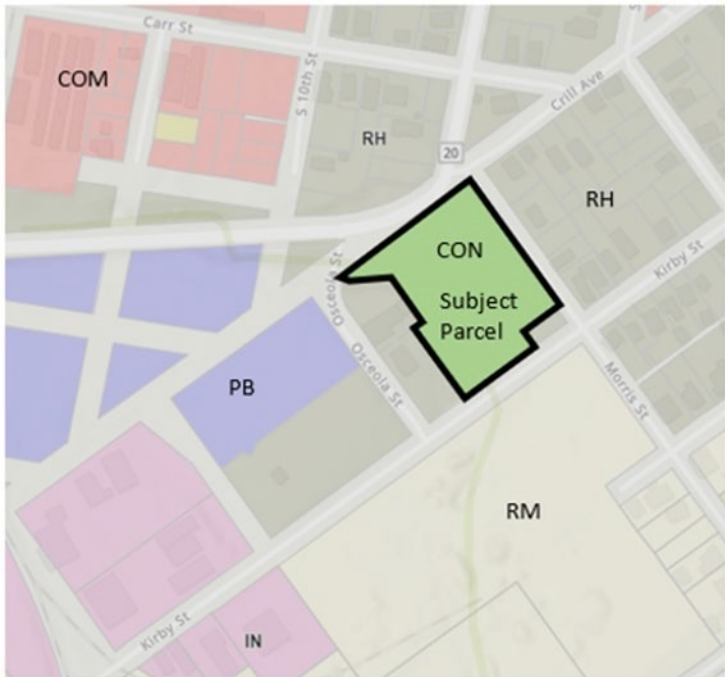
Section 1. Adopted Small Scale Amendment

That the Future Land Use Map of the adopted Comprehensive Plan of the City of Palatka is hereby amended to provide that the Future Land Use of the 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**

<u>Parcel Number</u>	<u>Acreage</u>	<u>Current Future Land Use</u>	<u>Amended Future Land Use</u>
42-10-27-6850-1460-0083	2.39	City of Palatka Residential High (RH)	City of Palatka Conservation (CON)

**DESCRIPTION OF PROPERTY:
DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911), PARCEL 42-10-27-6850-1460-0083**



Section 2. The remaining portions of said adopted comprehensive plan of the City of Palatka, Florida, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 3. Should any section, subsection, sentence, clause, phrase or portion of this Ordinance be held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and shall not affect the validity of the remaining portion.

Section 4. This Ordinance shall become effective immediately upon adoption; however, the effective date of this amendment to the City of Palatka Comprehensive Plan, if not timely challenged, shall be 31 days after adoption. If challenged within 30 days after adoption, this amendment shall become effective on the date the State land planning agency or the Administration Commission issues a final order determining this amendment to be in compliance with Chapter 163, Florida Statutes. No development orders, development permits, or land uses dependent on this amendment may be issued or commenced before this amendment has become effective.

Section 5. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 26th day of June 2025.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "FLUM for 42-10-27-6850-1460-0083."
More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911), PARCEL 42-10-27-6850-1460-0083, 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 law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:

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. 2025-25 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911) PARCEL 42-10-27-6850-1460-0083

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	PB25-03 Staff Report 050625 (1)
2.	Ord 25-25 reZoning2.39xx
3.	Business Impact ORD 2025-25

Case PB 25-03 –Amend FLUM and Rezone 2.39 acres at 42-10-27-6850-1460-0083 and 0.12 acres at 42-10-27-6850-1460-0081

Address: Unassigned (Intersections of Crill Ave/Morris St, and Morris St/Kirby Street)

Applicant: City of Palatka

Agent: None

STAFF REPORT

DATE: May 6, 2025
TO: City Planning Board
FROM: Planning Director

APPLICATION REQUEST

The request would amend the Future Land Use Map designation from City of Palatka Residential High (RH) to Conservation (CON) and rezone from Multiple-family Residential (R-3) to Conservation district (CON). The 2.39-acre parcel and 0.12-acre parcel are owned by the City of Palatka. The subject properties have semi-wooded landcover and currently vacant with no structures.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The properties are within the municipal limits of the City of Palatka and contain some large trees with areas of thick vegetation. The American Legion Post 45 and the Lions Club of Palatka buildings are located on two adjacent parcels to the west. The subject properties are bounded by Crill Avenue (North), Morris Street (East), and Kirby Street (South).

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
North	Primarily single-family homes; few vacant parcels	Residential High (RH)	Multiple-family Residential (R-3)
South	Vacant	Residential Medium (RM)	Multiple-family residential, Planned Unit Development (R-3, PUD)
East	Single-family homes adjacent to City South Historic District	Residential High (RH)	Single-Family Residential (R-1)
West	American Legion Post 45; Lions Club of Palatka	Residential High (RH)	Multiple-family Residential (R-3)

Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

Figure 1. Existing Future Land Use

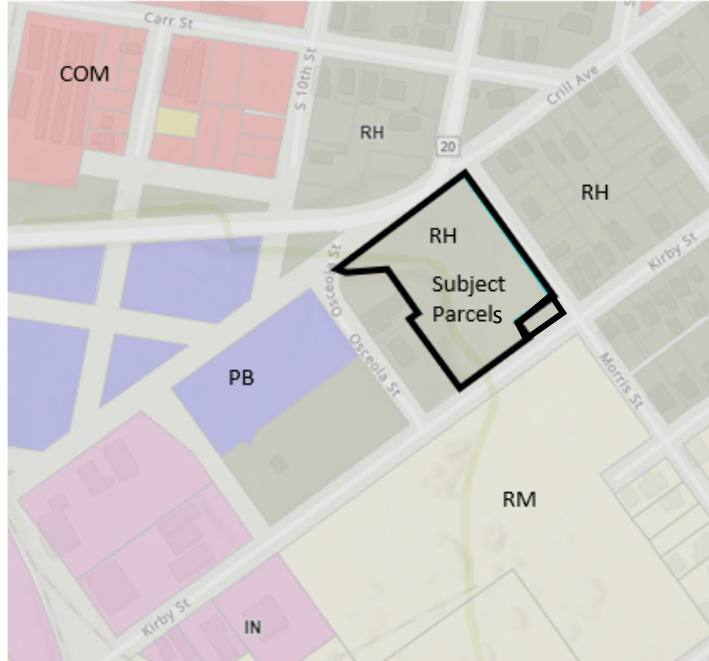
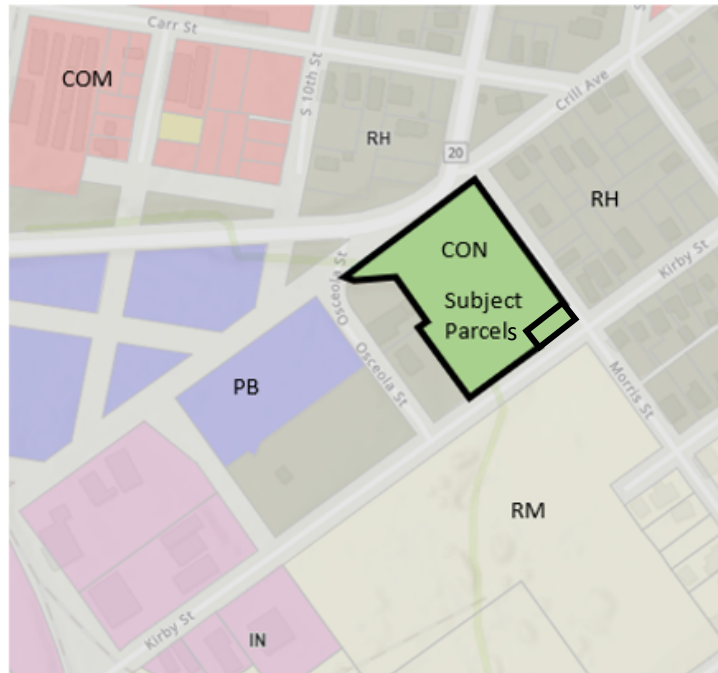


Figure 2. Proposed Future Land Use



The request is to change the Future Land Use from Residential High (RH) to Conservation (CON).

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: The parcel has a National Wetlands Inventory classification of R4SBCx which is defined by:

System Riverine (R): The Riverine System includes all wetlands and deepwater habitats contained within a channel, with two exceptions: (1) wetlands dominated by trees, shrubs, persistent emergents, emergent mosses, or lichens, and (2) habitats with water containing ocean-derived salts of 0.5 ppt or greater. A channel is an open conduit either naturally or artificially created which periodically or continuously contains moving water, or which forms a connecting link between two bodies of standing water.

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Water Regime Seasonally Flooded (C): Surface water is present for extended periods especially early in the growing season but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.

Special Modifier Excavated (x): This Modifier is used to identify wetland basins or channels that were excavated by humans.

The plan amendment is suitable for the proposed conservation use.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*
Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element notes 58 acres of the Conservation district. There are not many areas within the city with this zoning classification and is primarily comprised of the Ravine Gardens.

- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.

- Development that discourages or inhibits infill development and redevelopment.
- Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcel to conservation would not contribute to urban sprawl. The parcel is within a fully urbanized area. The Conservation (CON) district contains land and wetland areas with valuable environmental resources such as sensitive vegetation, high value habitat or high aquifer recharge potential. The district permits uses which preserve the natural character of the land.

Zoning Change Analysis



Figure 3. Existing Zoning



Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*
Response: The subject property currently has a Multiple-family Residential (R-3) classification, and the Future Land Use designation is Residential High (RH). The change to Conservation (CON) zoning and Conservation (CON) Future Land Use would be in conformity with the Comprehensive Plan.
- b. *The existing land use pattern.*
Response: The existing land use in this area is primarily single-family residential to the east and vacant/undeveloped properties to the south. Both The American Legion Post 45 and Lions Club of Palatka are located to the west of the sites. There is a cemetery nearby to the west which contributes to the semi-undeveloped character of the area.
- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*
Response: The rezoning request does not create an isolated district unrelated to adjacent and nearby districts. The Conservation district (CON) provides for the preservation of land and natural resources, creating a transitional buffer zone between other zoning districts.
- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*
Response: Under this proposal, the subject parcels would be rezoned to Conservation (CON) which would provide less potential for development and the preservation of the natural environment.
- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*
Response: Not applicable.
- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*
Response: As more vacant land and properties are being developed, it is important for the City to preserve its greenspace when and where possible.
- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*
Response: The proposed change should not adversely influence living conditions in the neighborhood. The change in zoning would preserve the natural environment, the City's greenspace and the drainage system in the area.
- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*
Response: The change from Multiple-family Residential (R-3) to Conservation (CON) district should not create or excessively increase traffic congestion or otherwise affect public safety.
- i. *Whether the proposed change will create a drainage problem.*
Response: There should be no negative impact on drainage in the area. In fact, the conservation designation would preserve the drainage in the area.
- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed zoning would limit physical development and use of the property.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The proposed change should not adversely affect property values in the adjacent areas.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed change should not be a deterrent to the improvement of adjacent property in accord with existing regulations.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The City of Palatka is the current owner of the property. Rezoning the site to Conservation (CON) would provide for the general welfare of the public by preserving greenspace and drainage.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: There is a riverine located on the property as noted by the National Wetlands Inventory.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The preservation of greenspace with this proposal for rezoning to Conservation would not be out of scale with the neighborhood or with the City of Palatka.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: Not applicable.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

PB 25-03 Staff Recommendation

1. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
2. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.
3. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
4. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL 32177

ORDINANCE NO. 2025-25

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911) PARCEL 42-10-27-6850-1460-0083, PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025, and two public hearings before the City Commission of the City of Palatka on June 26, 2025, and July 24, 2025, and

WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by rezoning the hereinafter described property from the present zoning classification of City of Palatka Multiple-family Residential (R-3) to City of Palatka Conservation (CON) classification.

DESCRIPTION OF PROPERTY:

**DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911)
Putnam County Property Appraiser's Parcel No.: 42-10-27-6850-1460-0083**



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.

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 26th day of June 2025.

PASSED AND ADOPTED on the second reading by the City Commission of the City of Palatka, Florida, this 24th day of July 2025.

CITY OF PALATKA

By: _____
Its **MAYOR**

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "Rezone for 42-10-27-6850-1460-0083."

More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 ALL OF BLK (EX DIV A, OF LOT 8 BK243 29 OR34 P432, OR171 P495, EX ESMT OR1443 P854, EX ESMT DOT OR1444 P1911) PARCEL 42-10-27-6850-1460-0083, 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 law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or

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. 2025-26 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8, PARCEL 42-10-27-6850-1460-0081, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	Ord 25-26 FLUM0.12_2.39xxX
2.	Business Impact ORD 2025-26
3.	PB25-03 Staff Report 050625 (1)

ORDINANCE NO. 2025-26

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8, PARCEL 42-10-27-6850-1460-0081, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025 and recommended approval of this amendment to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted a public hearing on June 26, 2025, and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. Adopted Small Scale Amendment

That the Future Land Use Map of the adopted Comprehensive Plan of the City of Palatka is hereby amended to provide that the Future Land Use of the 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**

<u>Parcel Number</u>	<u>Acreage</u>	<u>Current Future Land Use</u>	<u>Amended Future Land Use</u>
42-10-27-6850-1460-0081	0.12	City of Palatka Residential High (RH)	City of Palatka Conservation (CON)

**DESCRIPTION OF PROPERTY:
DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8, PARCEL 42-10-27-6850-1460-0081**



Section 2. The remaining portions of said adopted comprehensive plan of the City of Palatka, Florida, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 3. Should any section, subsection, sentence, clause, phrase or portion of this Ordinance be held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and shall not affect the validity of the remaining portion.

Section 4. This Ordinance shall become effective immediately upon adoption; however, the effective date of this amendment to the City of Palatka Comprehensive Plan, if not timely challenged, shall be 31 days after adoption. If challenged within 30 days after adoption, this amendment shall become effective on the date the State land planning agency or the Administration Commission issues a final order determining this amendment to be in compliance with Chapter 163, Florida Statutes. No development orders, development permits, or land uses dependent on this amendment may be issued or commenced before this amendment has become effective.

Section 5. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 26th day of June 2025.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "FLUM for 42-10-27-6850-1460-0081."

More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA CONSERVATION DISTRICT (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8, PARCEL 42-10-27-6850-1460-0081, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Palatka is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

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.

Case PB 25-03 –Amend FLUM and Rezone 2.39 acres at 42-10-27-6850-1460-0083 and 0.12 acres at 42-10-27-6850-1460-0081

Address: Unassigned (Intersections of Crill Ave/Morris St, and Morris St/Kirby Street)

Applicant: City of Palatka

Agent: None

STAFF REPORT

DATE: May 6, 2025
TO: City Planning Board
FROM: Planning Director

APPLICATION REQUEST

The request would amend the Future Land Use Map designation from City of Palatka Residential High (RH) to Conservation (CON) and rezone from Multiple-family Residential (R-3) to Conservation district (CON). The 2.39-acre parcel and 0.12-acre parcel are owned by the City of Palatka. The subject properties have semi-wooded landcover and currently vacant with no structures.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The properties are within the municipal limits of the City of Palatka and contain some large trees with areas of thick vegetation. The American Legion Post 45 and the Lions Club of Palatka buildings are located on two adjacent parcels to the west. The subject properties are bounded by Crill Avenue (North), Morris Street (East), and Kirby Street (South).

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
North	Primarily single-family homes; few vacant parcels	Residential High (RH)	Multiple-family Residential (R-3)
South	Vacant	Residential Medium (RM)	Multiple-family residential, Planned Unit Development (R-3, PUD)
East	Single-family homes adjacent to City South Historic District	Residential High (RH)	Single-Family Residential (R-1)
West	American Legion Post 45; Lions Club of Palatka	Residential High (RH)	Multiple-family Residential (R-3)

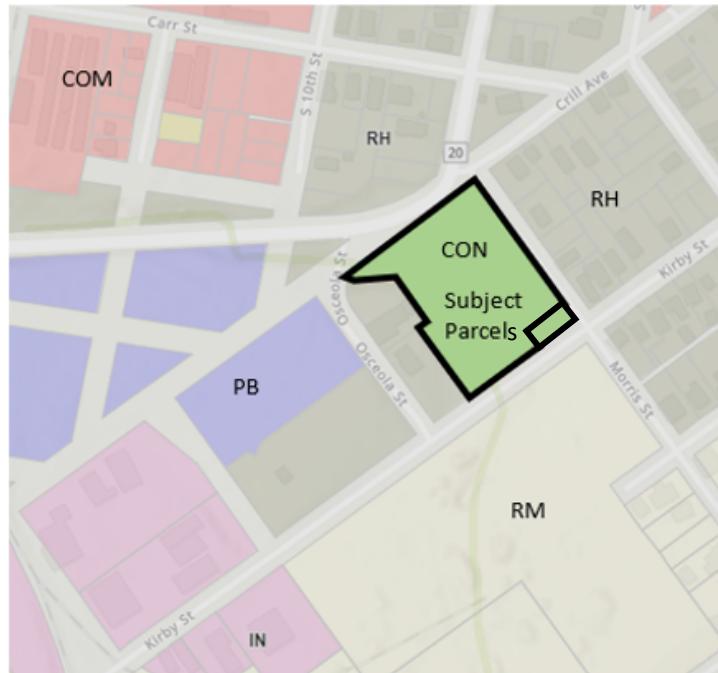
Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

Figure 1. Existing Future Land Use



Figure 2. Proposed Future Land Use



The request is to change the Future Land Use from Residential High (RH) to Conservation (CON).

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: The parcel has a National Wetlands Inventory classification of R4SBCx which is defined by:

System Riverine (R): The Riverine System includes all wetlands and deepwater habitats contained within a channel, with two exceptions: (1) wetlands dominated by trees, shrubs, persistent emergents, emergent mosses, or lichens, and (2) habitats with water containing ocean-derived salts of 0.5 ppt or greater. A channel is an open conduit either naturally or artificially created which periodically or continuously contains moving water, or which forms a connecting link between two bodies of standing water.

Subsystem Intermittent (4): This Subsystem includes channels that contain flowing water only part of the year. When the water is not flowing, it may remain in isolated pools or surface water may be absent.

Class Streambed (SB): Includes all wetlands contained within the Intermittent Subsystem of the Riverine System and all channels of the Estuarine System or of the Tidal Subsystem of the Riverine System that are completely dewatered at low tide.

Water Regime Seasonally Flooded (C): Surface water is present for extended periods especially early in the growing season but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.

Special Modifier Excavated (x): This Modifier is used to identify wetland basins or channels that were excavated by humans.

The plan amendment is suitable for the proposed conservation use.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*
Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element notes 58 acres of the Conservation district. There are not many areas within the city with this zoning classification and is primarily comprised of the Ravine Gardens.
- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.

- Development that discourages or inhibits infill development and redevelopment.
- Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcel to conservation would not contribute to urban sprawl. The parcel is within a fully urbanized area. The Conservation (CON) district contains land and wetland areas with valuable environmental resources such as sensitive vegetation, high value habitat or high aquifer recharge potential. The district permits uses which preserve the natural character of the land.

Zoning Change Analysis



Figure 3. Existing Zoning



Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*
Response: The subject property currently has a Multiple-family Residential (R-3) classification, and the Future Land Use designation is Residential High (RH). The change to Conservation (CON) zoning and Conservation (CON) Future Land Use would be in conformity with the Comprehensive Plan.
- b. *The existing land use pattern.*
Response: The existing land use in this area is primarily single-family residential to the east and vacant/undeveloped properties to the south. Both The American Legion Post 45 and Lions Club of Palatka are located to the west of the sites. There is a cemetery nearby to the west which contributes to the semi-undeveloped character of the area.
- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*
Response: The rezoning request does not create an isolated district unrelated to adjacent and nearby districts. The Conservation district (CON) provides for the preservation of land and natural resources, creating a transitional buffer zone between other zoning districts.
- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*
Response: Under this proposal, the subject parcels would be rezoned to Conservation (CON) which would provide less potential for development and the preservation of the natural environment.
- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*
Response: Not applicable.
- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*
Response: As more vacant land and properties are being developed, it is important for the City to preserve its greenspace when and where possible.
- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*
Response: The proposed change should not adversely influence living conditions in the neighborhood. The change in zoning would preserve the natural environment, the City's greenspace and the drainage system in the area.
- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*
Response: The change from Multiple-family Residential (R-3) to Conservation (CON) district should not create or excessively increase traffic congestion or otherwise affect public safety.
- i. *Whether the proposed change will create a drainage problem.*
Response: There should be no negative impact on drainage in the area. In fact, the conservation designation would preserve the drainage in the area.
- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed zoning would limit physical development and use of the property.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The proposed change should not adversely affect property values in the adjacent areas.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed change should not be a deterrent to the improvement of adjacent property in accord with existing regulations.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The City of Palatka is the current owner of the property. Rezoning the site to Conservation (CON) would provide for the general welfare of the public by preserving greenspace and drainage.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: There is a riverine located on the property as noted by the National Wetlands Inventory.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The preservation of greenspace with this proposal for rezoning to Conservation would not be out of scale with the neighborhood or with the City of Palatka.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: Not applicable.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

PB 25-03 Staff Recommendation

1. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
2. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.
3. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
4. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.

ORDINANCE NO. 2025-27 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8 PARCEL 42-10-27-6850-1460-0081

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	PB25-03 Staff Report 050625 (1)
2.	Ord 25-27 reZoning0.12xx
3.	Ord 25-27 reZoning0.12xx

Case PB 25-03 –Amend FLUM and Rezone 2.39 acres at 42-10-27-6850-1460-0083 and 0.12 acres at 42-10-27-6850-1460-0081

Address: Unassigned (Intersections of Crill Ave/Morris St, and Morris St/Kirby Street)

Applicant: City of Palatka

Agent: None

STAFF REPORT

DATE: May 6, 2025
TO: City Planning Board
FROM: Planning Director

APPLICATION REQUEST

The request would amend the Future Land Use Map designation from City of Palatka Residential High (RH) to Conservation (CON) and rezone from Multiple-family Residential (R-3) to Conservation district (CON). The 2.39-acre parcel and 0.12-acre parcel are owned by the City of Palatka. The subject properties have semi-wooded landcover and currently vacant with no structures.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The properties are within the municipal limits of the City of Palatka and contain some large trees with areas of thick vegetation. The American Legion Post 45 and the Lions Club of Palatka buildings are located on two adjacent parcels to the west. The subject properties are bounded by Crill Avenue (North), Morris Street (East), and Kirby Street (South).

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
North	Primarily single-family homes; few vacant parcels	Residential High (RH)	Multiple-family Residential (R-3)
South	Vacant	Residential Medium (RM)	Multiple-family residential, Planned Unit Development (R-3, PUD)
East	Single-family homes adjacent to City South Historic District	Residential High (RH)	Single-Family Residential (R-1)
West	American Legion Post 45; Lions Club of Palatka	Residential High (RH)	Multiple-family Residential (R-3)

Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

Figure 1. Existing Future Land Use

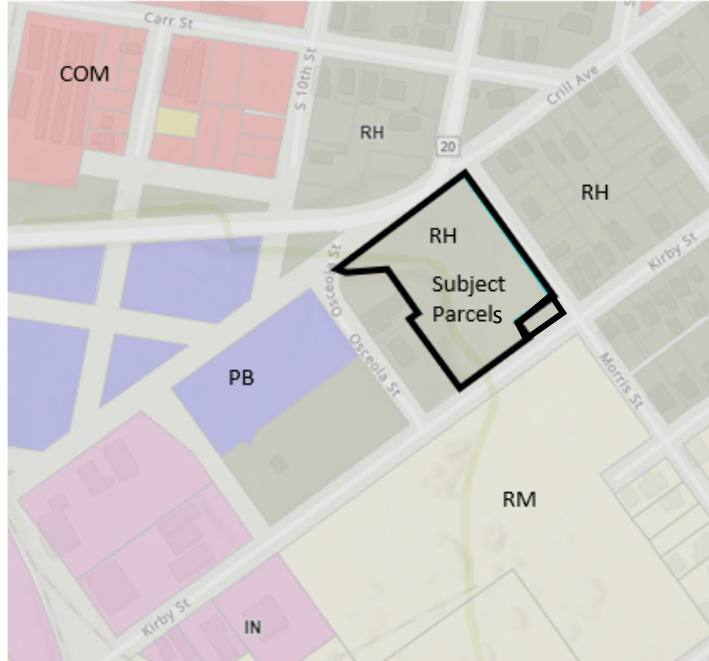
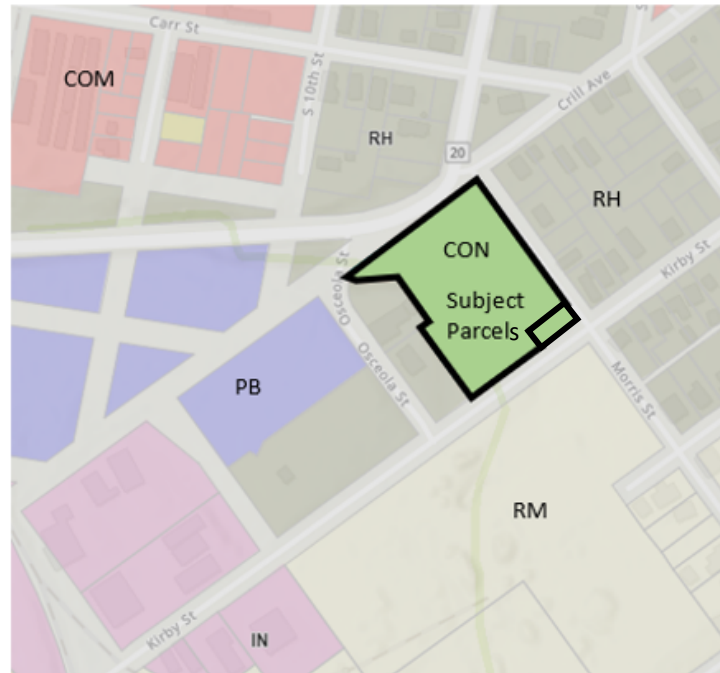


Figure 2. Proposed Future Land Use



The request is to change the Future Land Use from Residential High (RH) to Conservation (CON).

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: The parcel has a National Wetlands Inventory classification of R4SBCx which is defined by:

System Riverine (R): The Riverine System includes all wetlands and deepwater habitats contained within a channel, with two exceptions: (1) wetlands dominated by trees, shrubs, persistent emergents, emergent mosses, or lichens, and (2) habitats with water containing ocean-derived salts of 0.5 ppt or greater. A channel is an open conduit either naturally or artificially created which periodically or continuously contains moving water, or which forms a connecting link between two bodies of standing water.

Subsystem Intermittent (4): This Subsystem includes channels that contain flowing water only part of the year. When the water is not flowing, it may remain in isolated pools or surface water may be absent.

Class Streambed (SB): Includes all wetlands contained within the Intermittent Subsystem of the Riverine System and all channels of the Estuarine System or of the Tidal Subsystem of the Riverine System that are completely dewatered at low tide.

Water Regime Seasonally Flooded (C): Surface water is present for extended periods especially early in the growing season but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.

Special Modifier Excavated (x): This Modifier is used to identify wetland basins or channels that were excavated by humans.

The plan amendment is suitable for the proposed conservation use.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*
Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element notes 58 acres of the Conservation district. There are not many areas within the city with this zoning classification and is primarily comprised of the Ravine Gardens.

- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.

- Development that discourages or inhibits infill development and redevelopment.
- Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcel to conservation would not contribute to urban sprawl. The parcel is within a fully urbanized area. The Conservation (CON) district contains land and wetland areas with valuable environmental resources such as sensitive vegetation, high value habitat or high aquifer recharge potential. The district permits uses which preserve the natural character of the land.

Zoning Change Analysis



Figure 3. Existing Zoning



Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*
Response: The subject property currently has a Multiple-family Residential (R-3) classification, and the Future Land Use designation is Residential High (RH). The change to Conservation (CON) zoning and Conservation (CON) Future Land Use would be in conformity with the Comprehensive Plan.
- b. *The existing land use pattern.*
Response: The existing land use in this area is primarily single-family residential to the east and vacant/undeveloped properties to the south. Both The American Legion Post 45 and Lions Club of Palatka are located to the west of the sites. There is a cemetery nearby to the west which contributes to the semi-undeveloped character of the area.
- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*
Response: The rezoning request does not create an isolated district unrelated to adjacent and nearby districts. The Conservation district (CON) provides for the preservation of land and natural resources, creating a transitional buffer zone between other zoning districts.
- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*
Response: Under this proposal, the subject parcels would be rezoned to Conservation (CON) which would provide less potential for development and the preservation of the natural environment.
- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*
Response: Not applicable.
- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*
Response: As more vacant land and properties are being developed, it is important for the City to preserve its greenspace when and where possible.
- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*
Response: The proposed change should not adversely influence living conditions in the neighborhood. The change in zoning would preserve the natural environment, the City's greenspace and the drainage system in the area.
- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*
Response: The change from Multiple-family Residential (R-3) to Conservation (CON) district should not create or excessively increase traffic congestion or otherwise affect public safety.
- i. *Whether the proposed change will create a drainage problem.*
Response: There should be no negative impact on drainage in the area. In fact, the conservation designation would preserve the drainage in the area.
- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed zoning would limit physical development and use of the property.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The proposed change should not adversely affect property values in the adjacent areas.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed change should not be a deterrent to the improvement of adjacent property in accord with existing regulations.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The City of Palatka is the current owner of the property. Rezoning the site to Conservation (CON) would provide for the general welfare of the public by preserving greenspace and drainage.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: There is a riverine located on the property as noted by the National Wetlands Inventory.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The preservation of greenspace with this proposal for rezoning to Conservation would not be out of scale with the neighborhood or with the City of Palatka.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: Not applicable.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

PB 25-03 Staff Recommendation

1. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
2. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.
3. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0083.
4. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Conservation (CON) be **approved** for parcel 42-10-27-6850-1460-0081.

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL 32177

ORDINANCE NO. 2025-27

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8 PARCEL 42-10-27-6850-1460-0081, PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025, and two public hearings before the City Commission of the City of Palatka on June 26, 2025, and July 24, 2025, and

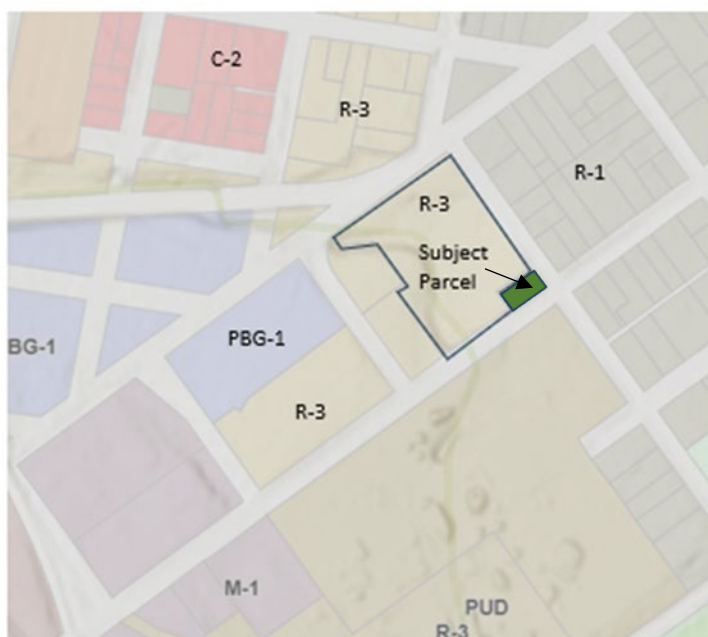
WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by rezoning the hereinafter described property from the present zoning classification of City of Palatka Multiple-family Residential (R-3) to City of Palatka Conservation (CON) classification.

DESCRIPTION OF PROPERTY:

**DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8
Putnam County Property Appraiser's Parcel No.: 42-10-27-6850-1460-0081**



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.

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 26th day of June 2025.

PASSED AND ADOPTED on the second reading by the City Commission of the City of Palatka, Florida, this 24th day of July 2025.

CITY OF PALATKA

By: _____
Its MAYOR

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL 32177

ORDINANCE NO. 2025-27

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA CONSERVATION (CON) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8 PARCEL 42-10-27-6850-1460-0081, PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025, and two public hearings before the City Commission of the City of Palatka on June 26, 2025, and July 24, 2025, and

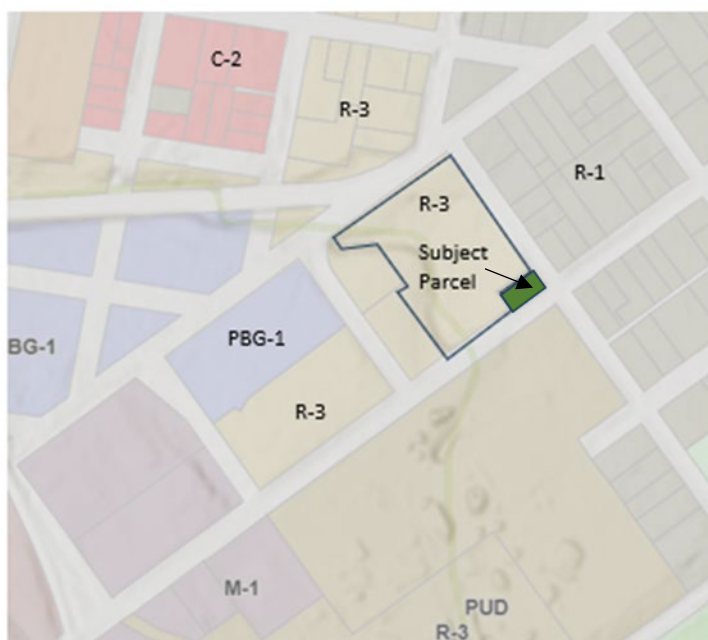
WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by rezoning the hereinafter described property from the present zoning classification of City of Palatka Multiple-family Residential (R-3) to City of Palatka Conservation (CON) classification.

DESCRIPTION OF PROPERTY:

**DICKS MAP OF PALATKA MB2 P46, BLK 146 DIV A OF LOT 8
Putnam County Property Appraiser's Parcel No.: 42-10-27-6850-1460-0081**



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.

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 26th day of June 2025.

PASSED AND ADOPTED on the second reading by the City Commission of the City of Palatka, Florida, this 24th day of July 2025.

CITY OF PALATKA

By: _____
Its **MAYOR**

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

ORDINANCE NO. 2025-28 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS DISTRICT (PBG) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291, PARCEL 42-10-27-6850-1510-0000, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA

Address:

Parcel No.:

Applicant:

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	Ord 25-28 FLUM0.16xX (1)
2.	PB25-04 Staff Report 050625 (1)
3.	Business Impact ORD 2025-28

ORDINANCE NO. 2025-28

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS DISTRICT (PBG) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291, PARCEL 42-10-27-6850-1510-0000, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA; AND PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025 and recommended approval of this amendment to the City Commission, and

WHEREAS, the City Commission of the City of Palatka conducted a public hearing on June 26, 2025, and

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

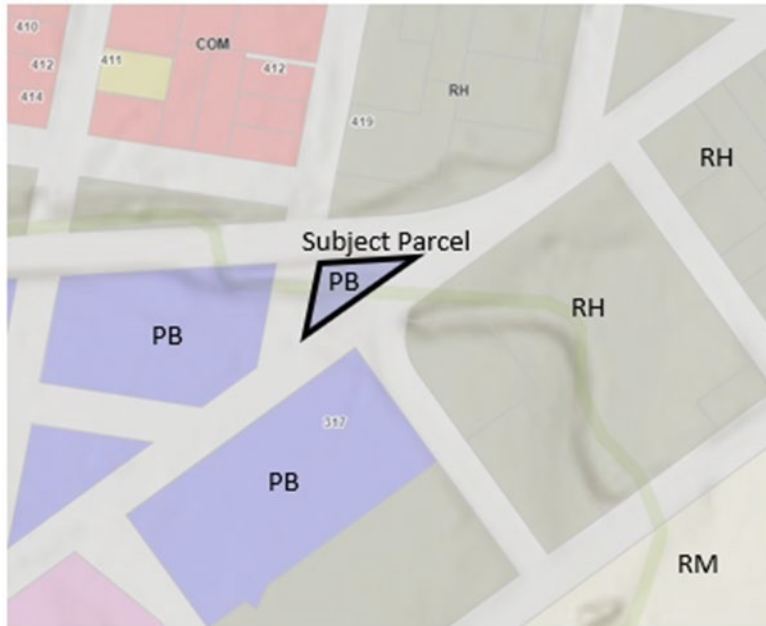
Section 1. Adopted Small Scale Amendment

That the Future Land Use Map of the adopted Comprehensive Plan of the City of Palatka is hereby amended to provide that the Future Land Use of the 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**

<u>Parcel Number</u>	<u>Acreage</u>	<u>Current Future Land Use</u>	<u>Amended Future Land Use</u>
42-10-27-6850-1510-0000	0.16	City of Palatka Residential High (RH)	City of Palatka Public Building (PBG)

**DESCRIPTION OF PROPERTY:
DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291, PARCEL 42-10-27-6850-1510-0000**



Section 2. The remaining portions of said adopted comprehensive plan of the City of Palatka, Florida, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 3. Should any section, subsection, sentence, clause, phrase or portion of this Ordinance be held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and shall not affect the validity of the remaining portion.

Section 4. This Ordinance shall become effective immediately upon adoption; however, the effective date of this amendment to the City of Palatka Comprehensive Plan, if not timely challenged, shall be 31 days after adoption. If challenged within 30 days after adoption, this amendment shall become effective on the date the State land planning agency or the Administration Commission issues a final order determining this amendment to be in compliance with Chapter 163, Florida Statutes. No development orders, development permits, or land uses dependent on this amendment may be issued or commenced before this amendment has become effective.

Section 5. SCRIVENER’S ERROR. The City Manager or designee, without public hearing, is authorized to correct any typographical scrivener’s errors, which do not affect the intent of this Ordinance. A corrected copy shall be posted in the public record by the City Clerk.

PASSED AND ADOPTED by the City Commission of the City of Palatka on this 26th day of June 2025.

CITY OF PALATKA

By: _____
Its Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Case PB 25-04 –Amend FLUM and Rezone 0.16 acres at 42-10-27-6850-1510-0000
Address: Unassigned (Intersection of Crill Avenue and Osceola Street)
Applicant: City of Palatka
Agent: None

STAFF REPORT

DATE: May 6, 2025
TO: City Planning Board
FROM: Planning Director

APPLICATION REQUEST

The request would amend the Future Land Use Map designation from City of Palatka Residential High (RH) to Public Buildings and Grounds (PB) and rezone from Multiple-family Residential (R-3) to Public Buildings and Grounds district (PBG-1). The 0.16 acre parcel is owned by the City of Palatka and located at the intersection of Crill Avenue and Osceola Street. The site is currently vacant and abuts a cemetery.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The property is within the municipal limits of the City of Palatka and has no structures. There is a riverine approximately 90-feet in length that runs parallel to Crill Avenue from the west property line to the east property line. The site is adjacent to the West View Cemetery, which is also owned by the City of Palatka.

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
North	Single-family Residential; few vacant parcels	Residential High (RH)	Multiple-family Residential (R-3)
South	West View Cemetery; American Legion Post 45	Public Buildings and Grounds; Residential High (RH)	Public Buildings and Grounds (PBG-1); Multiple-family Residential (R-3)
East	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
West	West View Cemetery	Public Buildings and Grounds (PB)	Public Buildings and Grounds (PBG-1)

Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

Figure 1. Existing Future Land Use

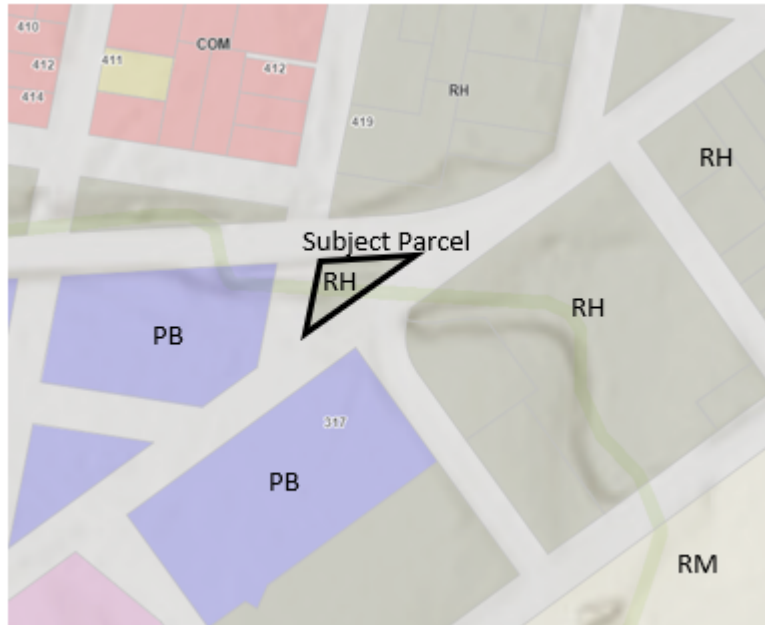
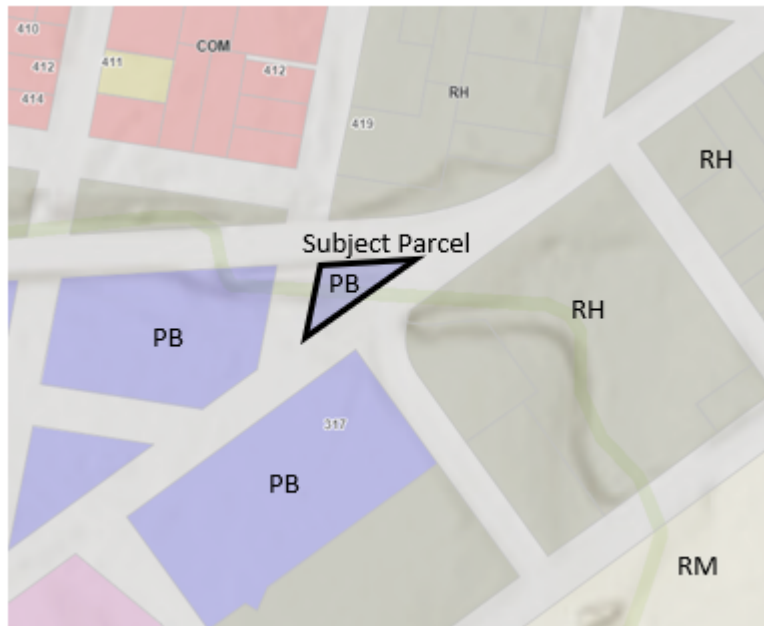


Figure 2. Proposed Future Land Use



The request is to change the Future Land Use from Residential High (RH) to Public Buildings and Grounds (PG).

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: The parcel has a National Wetlands Inventory classification of R4SBCx which is defined by:

System **Riverine (R)**: The Riverine System includes all wetlands and deepwater habitats contained within a channel, with two exceptions: (1) wetlands dominated by trees, shrubs, persistent emergents, emergent mosses, or lichens, and (2) habitats with water containing ocean-derived salts of 0.5 ppt or greater. A channel is an open conduit either naturally or artificially created which periodically or continuously contains moving water, or which forms a connecting link between two bodies of standing water.

Subsystem **Intermittent (4)**: This Subsystem includes channels that contain flowing water only part of the year. When the water is not flowing, it may remain in isolated pools or surface water may be absent.

Class **Streambed (SB)**: Includes all wetlands contained within the Intermittent Subsystem of the Riverine System and all channels of the Estuarine System or of the Tidal Subsystem of the Riverine System that are completely dewatered at low tide.

Water Regime **Seasonally Flooded (C)**: Surface water is present for extended periods especially early in the growing season but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.

Special Modifier **Excavated (x)**: This Modifier is used to identify wetland basins or channels that were excavated by humans.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*
Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element notes 58 acres of the Conservation district. There are not many areas within the city with this zoning classification and is primarily comprised of the Ravine Gardens.
- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.

- Development that discourages or inhibits infill development and redevelopment.
- Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcel to conservation would not contribute to urban sprawl. The Conservation (CON) district contains land and wetland areas with valuable environmental resources such as sensitive vegetation, high value habitat or high aquifer recharge potential. The district permits uses which preserve the natural character of the land.

Zoning Change Analysis

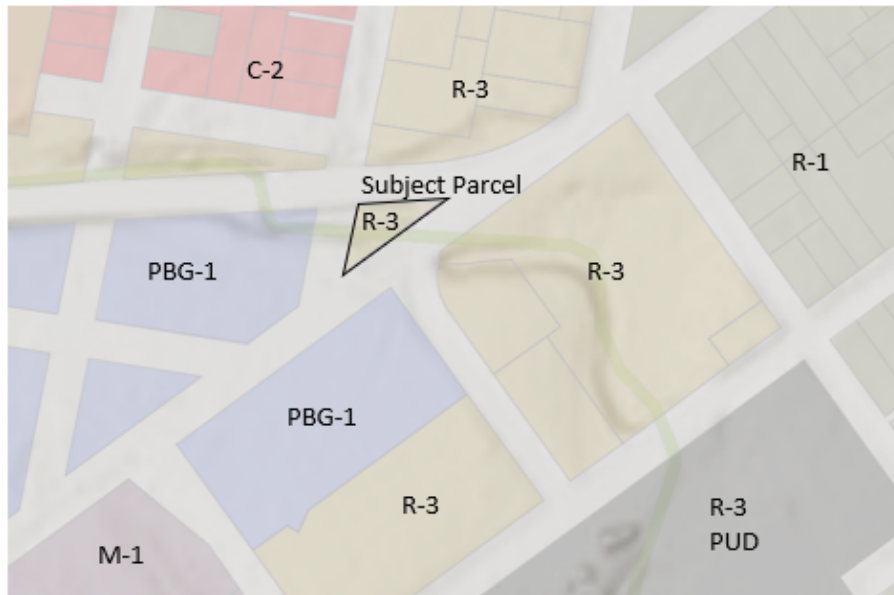


Figure 3. Existing Zoning

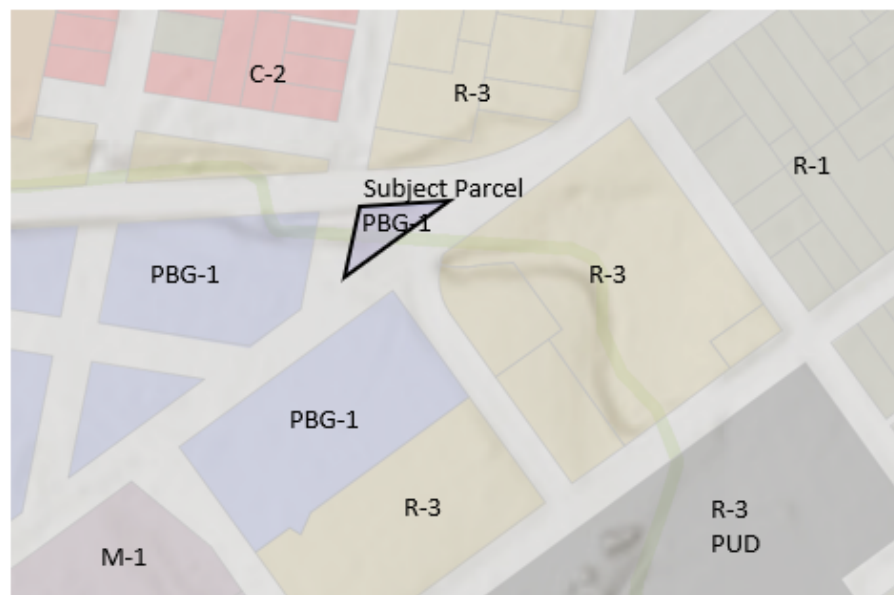


Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*
Response: The subject property is currently zoned Multiple-family Residential (R-3) and the Future Land Use designation is Residential High (RH). The change to Public Buildings and Grounds (PBG-1) zoning and Public Buildings and Grounds (PB) Future Land Use would be in conformity with the Comprehensive Plan.
- b. *The existing land use pattern.*
Response: There is a cemetery abutting the subject property which currently has a zoning classification of Public Buildings and Grounds (PBG-1).
- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*
Response: The rezoning request does not create an isolated district unrelated to adjacent and nearby districts.
- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*
Response: Not applicable.
- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*
Response: Rezoning of the parcel would create a cohesive zoning block for this area.
- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*
Response: Not applicable.
- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*
Response: The proposed change should not adversely influence living conditions in the neighborhood. The change in zoning would preserve greenspace and protect the natural environment.
- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*
Response: The change from Multiple-family Residential (R-3) to Conservation (CON) district should not create or excessively increase traffic congestion or otherwise affect public safety.
- i. *Whether the proposed change will create a drainage problem.*
Response: There should be no negative impact on drainage in the area.
- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed zoning would limit physical development and use of the property.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The proposed change should not adversely affect property values in the adjacent areas.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed change should not be a deterrent to the improvement of adjacent property in accord with existing regulations.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The City of Palatka is the current owner of the property. The rezoning of this site is for the general welfare of the public by preserving greenspace.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: There is a riverine located on the property as noted by the National Wetlands Inventory.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The proposed Public Buildings and Grounds (PBG-1) district would not be out of scale with the neighborhood. There are contiguous parcels to the west and south of the subject parcel that have this zoning classification.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: Not applicable.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

PB 25-04 Staff Recommendation

1. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Public Buildings and Grounds (PB) be **approved** for parcel 42-10-27-6850-1510-0000.
2. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Public Buildings and Grounds (PBG-1) be **approved** for parcel 42-10-27-6850-1510-0000.

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "FLUM for 42-10-27-6850-1510-0000."

More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, PROVIDING THAT THE FUTURE LAND USE MAP OF THE ADOPTED COMPREHENSIVE PLAN BE AMENDED WITH RESPECT TO THE FOLLOWING PARCEL OF LAND (LESS THAN 50 ACRES IN SIZE) FROM CITY OF PALATKA RESIDENTIAL HIGH (RH) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS DISTRICT (PBG) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291, PARCEL 42-10-27-6850-1510-0000, CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF PALATKA.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Palatka is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;

¹ See Section 166.041(4)(c), Florida Statutes.

- b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
- c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
- d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare): The 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. 2025-29 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS (PBG-1) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291 PARCEL 42-10-27-6850-1510-0000.

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	PB25-04 Staff Report 050625 (1)
2.	Ord 25-29 reZoning0.16x
3.	Business Impact ORD 2025-29

Case PB 25-04 –Amend FLUM and Rezone 0.16 acres at 42-10-27-6850-1510-0000
Address: Unassigned (Intersection of Crill Avenue and Osceola Street)
Applicant: City of Palatka
Agent: None

STAFF REPORT

DATE: May 6, 2025
TO: City Planning Board
FROM: Planning Director

APPLICATION REQUEST

The request would amend the Future Land Use Map designation from City of Palatka Residential High (RH) to Public Buildings and Grounds (PB) and rezone from Multiple-family Residential (R-3) to Public Buildings and Grounds district (PBG-1). The 0.16 acre parcel is owned by the City of Palatka and located at the intersection of Crill Avenue and Osceola Street. The site is currently vacant and abuts a cemetery.

Public notice issued by the city included legal advertisement in the *Palatka Daily News*, property posting, and mailed notices to property owners within 150 feet of the subject property.

Background

The property is within the municipal limits of the City of Palatka and has no structures. There is a riverine approximately 90-feet in length that runs parallel to Crill Avenue from the west property line to the east property line. The site is adjacent to the West View Cemetery, which is also owned by the City of Palatka.

	Actual Use	FLUM	ZONING
Property Existing	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
North	Single-family Residential; few vacant parcels	Residential High (RH)	Multiple-family Residential (R-3)
South	West View Cemetery; American Legion Post 45	Public Buildings and Grounds; Residential High (RH)	Public Buildings and Grounds (PBG-1); Multiple-family Residential (R-3)
East	Vacant	Residential High (RH)	Multiple-family Residential (R-3)
West	West View Cemetery	Public Buildings and Grounds (PB)	Public Buildings and Grounds (PBG-1)

Table 1: Current and Proposed Future Land Use Map and Zoning Designations

Future Land Use Change Analysis

Figure 1. Existing Future Land Use

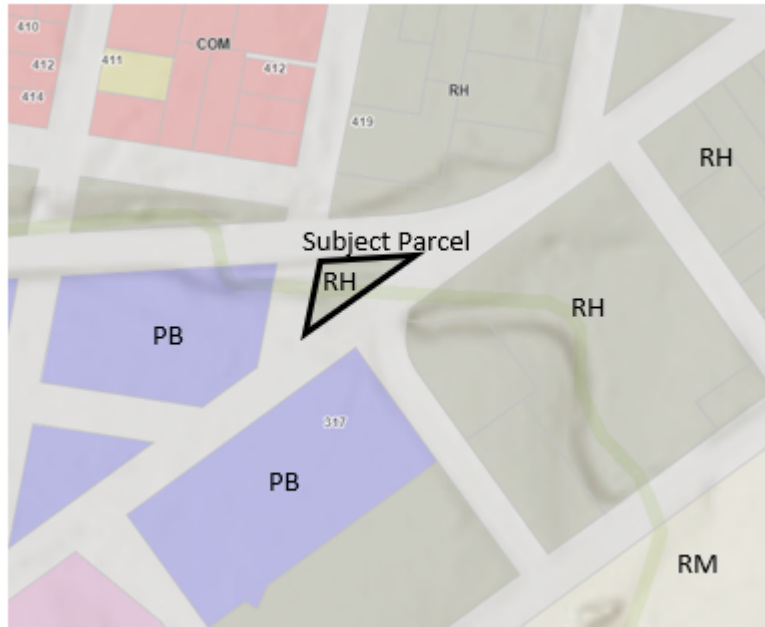
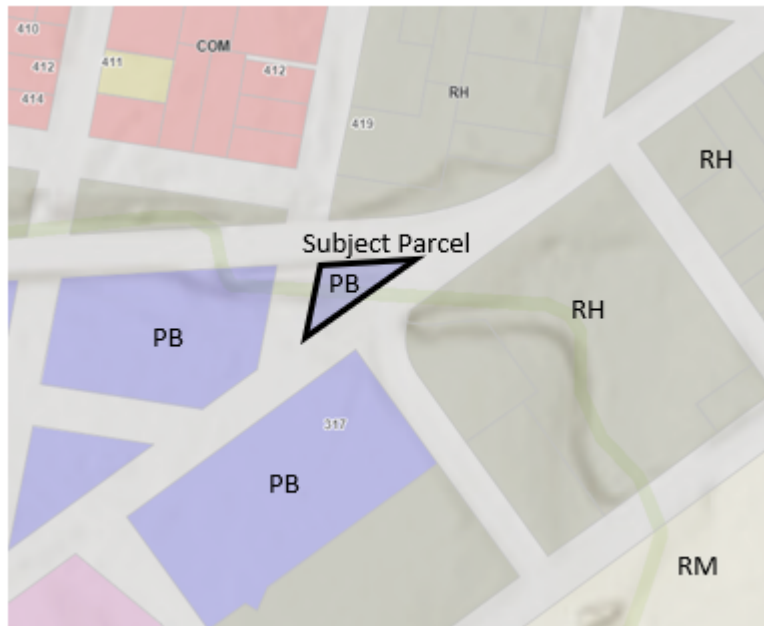


Figure 2. Proposed Future Land Use



The request is to change the Future Land Use from Residential High (RH) to Public Buildings and Grounds (PG).

Florida Statutes Chapter 163.3177(6) provide for the following land use change criteria to be considered.

- *Provide analysis of the suitability of the plan amendment for its proposed use considering the character of the undeveloped land, soils, topography, natural resources, and historic resources on site.*

Response: The parcel has a National Wetlands Inventory classification of R4SBCx which is defined by:

System **Riverine (R)**: The Riverine System includes all wetlands and deepwater habitats contained within a channel, with two exceptions: (1) wetlands dominated by trees, shrubs, persistent emergents, emergent mosses, or lichens, and (2) habitats with water containing ocean-derived salts of 0.5 ppt or greater. A channel is an open conduit either naturally or artificially created which periodically or continuously contains moving water, or which forms a connecting link between two bodies of standing water.

Subsystem **Intermittent (4)**: This Subsystem includes channels that contain flowing water only part of the year. When the water is not flowing, it may remain in isolated pools or surface water may be absent.

Class **Streambed (SB)**: Includes all wetlands contained within the Intermittent Subsystem of the Riverine System and all channels of the Estuarine System or of the Tidal Subsystem of the Riverine System that are completely dewatered at low tide.

Water Regime **Seasonally Flooded (C)**: Surface water is present for extended periods especially early in the growing season but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.

Special Modifier **Excavated (x)**: This Modifier is used to identify wetland basins or channels that were excavated by humans.

- *Provide analysis of the minimum amount of land needed as determined by the local government.*
Response: The City of Palatka's last adopted 2008 Comprehensive Plan, Future Land Use element notes 58 acres of the Conservation district. There are not many areas within the city with this zoning classification and is primarily comprised of the Ravine Gardens.
- *Demonstrate the amendment does not further urban sprawl, as determined through the following tests:*
 - Low-intensity, low-density, or single-use development or uses.
 - Development in rural areas at substantial distances from existing urban areas while not using undeveloped lands that are available and suitable for development.
 - Radial, strip, isolated, or ribbon development patterns.
 - Development that fails to adequately protect and conserve natural resources and agricultural activities
 - Development that fails to maximize use of existing and future public facilities and services.
 - Development patterns or timing that will require disproportional increases in cost of time, money and energy in providing facilities and services.
 - Development that fails to provide a clear separation between rural and urban uses.

- Development that discourages or inhibits infill development and redevelopment.
- Development that fails to encourage a functional mix of uses.

Response: The conversion of the subject parcel to conservation would not contribute to urban sprawl. The Conservation (CON) district contains land and wetland areas with valuable environmental resources such as sensitive vegetation, high value habitat or high aquifer recharge potential. The district permits uses which preserve the natural character of the land.

Zoning Change Analysis

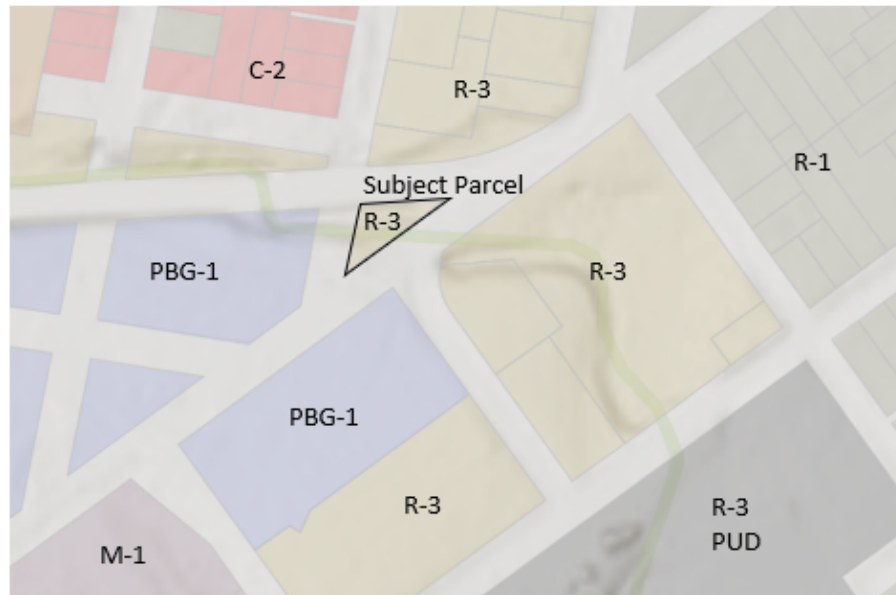


Figure 3. Existing Zoning

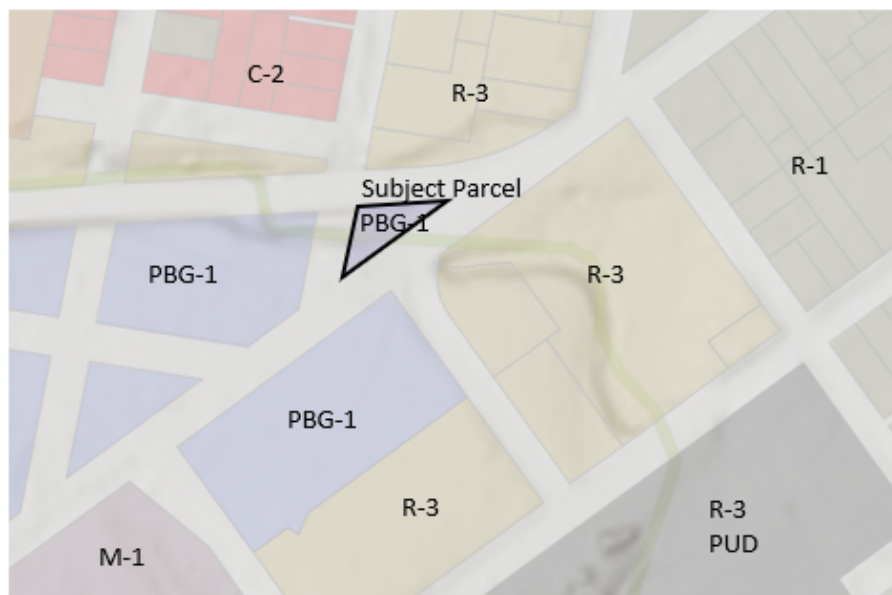


Figure 4. Proposed Zoning

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

Section 94-38(f)(1) of the Palatka Code of Ordinances requires that the report and recommendations of the Planning Board to the City Commission as required by subsection 94-38(e) of this section shall show that the planning board has studied and considered the proposed change in relation to the following, where applicable:

- a. *Whether the proposed change is in conformity with the Comprehensive Plan:*
Response: The subject property is currently zoned Multiple-family Residential (R-3) and the Future Land Use designation is Residential High (RH). The change to Public Buildings and Grounds (PBG-1) zoning and Public Buildings and Grounds (PB) Future Land Use would be in conformity with the Comprehensive Plan.
- b. *The existing land use pattern.*
Response: There is a cemetery abutting the subject property which currently has a zoning classification of Public Buildings and Grounds (PBG-1).
- c. *Possible creation of an isolated district unrelated to adjacent and nearby districts.*
Response: The rezoning request does not create an isolated district unrelated to adjacent and nearby districts.
- d. *The population density pattern and possible increase or overtaxing of the load on public facilities such as schools, utilities, streets, etc.*
Response: Not applicable.
- e. *Whether existing district boundaries are illogically drawn in relation to existing conditions on the property proposed for change.*
Response: Rezoning of the parcel would create a cohesive zoning block for this area.
- f. *Whether changed or changing conditions make the passage of the proposed amendment necessary.*
Response: Not applicable.
- g. *Whether the proposed change will adversely influence living conditions in the neighborhood.*
Response: The proposed change should not adversely influence living conditions in the neighborhood. The change in zoning would preserve greenspace and protect the natural environment.
- h. *Whether the proposed change will create or excessively increase traffic congestion or otherwise affect public safety.*
Response: The change from Multiple-family Residential (R-3) to Conservation (CON) district should not create or excessively increase traffic congestion or otherwise affect public safety.
- i. *Whether the proposed change will create a drainage problem.*
Response: There should be no negative impact on drainage in the area.
- j. *Whether the proposed change will seriously reduce light and air to adjacent areas.*

Response: No reduction in light and air to adjacent areas is anticipated, as the proposed zoning would limit physical development and use of the property.

- k. *Whether the proposed change will adversely affect property values in the adjacent areas.*

Response: The proposed change should not adversely affect property values in the adjacent areas.

- l. *Whether the proposed change will be a deterrent to the improvement of adjacent property in accord with existing regulations.*

Response: The proposed change should not be a deterrent to the improvement of adjacent property in accord with existing regulations.

- m. *Whether the proposed change will constitute a grant of special privilege to an individual owner as contrasted with the public welfare.*

Response: The City of Palatka is the current owner of the property. The rezoning of this site is for the general welfare of the public by preserving greenspace.

- n. *Whether there are substantial reasons why the property cannot be used in accord with existing zoning.*

Response: There is a riverine located on the property as noted by the National Wetlands Inventory.

- o. *Whether the change suggested is out of scale with the needs of the neighborhood or the city.*

Response: The proposed Public Buildings and Grounds (PBG-1) district would not be out of scale with the neighborhood. There are contiguous parcels to the west and south of the subject parcel that have this zoning classification.

- p. *Whether it is impossible to find other adequate sites in the city for the proposed use in districts already permitting such use.*

Response: Not applicable.

- q. *The recommendation of the historical review board for any change to the boundaries of an HD zoning district or any change to a district underlying an HD zoning district.*

Response: Not applicable.

PB 25-04 Staff Recommendation

1. Staff recommends the request to amend the district boundary FLUM designation from City of Palatka Residential High (RH) to City of Palatka Public Buildings and Grounds (PB) be **approved** for parcel 42-10-27-6850-1510-0000.
2. Staff recommends the request to rezone from City of Palatka Multi-family Residential (R-3) to City of Palatka Public Buildings and Grounds (PBG-1) be **approved** for parcel 42-10-27-6850-1510-0000.

This instrument prepared by:
City of Palatka
201 N 2nd ST
Palatka, FL 32177

ORDINANCE NO. 25-29

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS (PBG-1) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291 PARCEL 42-10-27-6850-1510-0000, PROVIDING FOR SEVERABILITY; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, application has been made by the City of Palatka Planning Department on behalf of the owner of said property: City of Palatka, 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 May 6, 2025, and two public hearings before the City Commission of the City of Palatka on June 26, 2025, and July 24, 2025, and

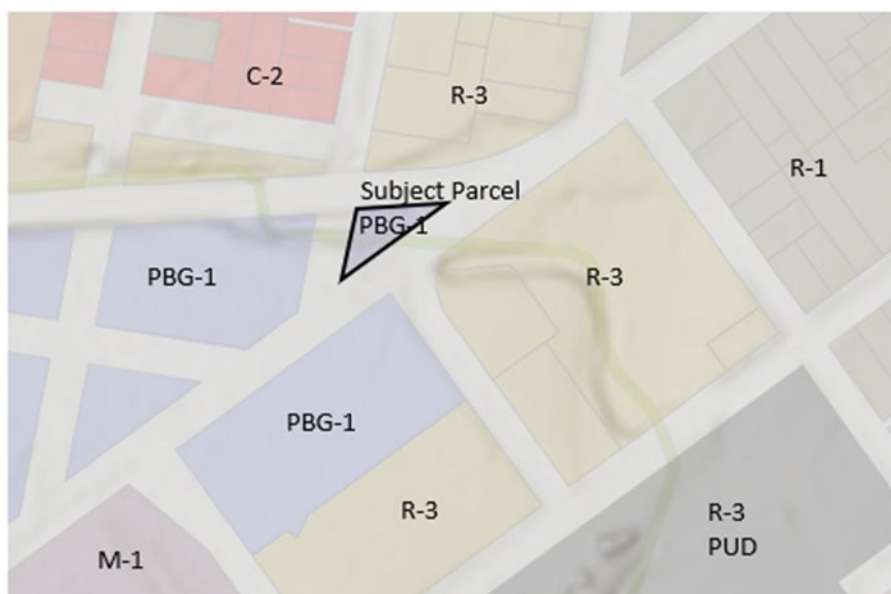
WHEREAS, the City Commission of the City of Palatka has determined that said amendment should be adopted.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

Section 1. The Official Zoning Map of the City of Palatka, Florida is hereby amended by rezoning the hereinafter described property from the present zoning classification of City of Palatka Multiple-family Residential (R-3) to City of Palatka Public Buildings and Grounds (PBG-1) classification.

DESCRIPTION OF PROPERTY:

**DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291
Putnam County Property Appraiser's Parcel No.: 42-10-27-6850-1510-0000**



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.

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 26th day of June 2025.

PASSED AND ADOPTED on the second reading by the City Commission of the City of Palatka, Florida, this 24th day of July 2025.

CITY OF PALATKA

By: _____
Its MAYOR

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "Rezone for 42-10-27-6850-1510-0000."

More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA PROVIDING THAT THE OFFICIAL ZONING MAP OF THE CITY OF PALATKA, FLORIDA BE AMENDED FROM CITY OF PALATKA MULTIPLE-FAMILY RESIDENTIAL (R-3) TO CITY OF PALATKA PUBLIC BUILDINGS AND GROUNDS (PBG-1) FOR THE FOLLOWING PROPERTY: DICKS MAP OF PALATKA MB2 P46, ALL OF BLK 151 (TURNING LANE-, HWY 20 ONTO OSCEOLA ST) & ADJ, CLOSED FORWARD ST BK243 P291 PARCEL 42-10-27-6850-1510-0000.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Palatka is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or

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 2025-30 AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, VACATING AND ABANDONING A PORTION OF NAPOLEON STREET RIGHT-OF-WAY LYING BETWEEN 12TH STREET AND 11 TH STREET AND ADJACENT TO BLOCK 192 AND 193 AS RECORDED IN PLAT BOOK 2, PAGE 46, WITHIN THE CITY OF PALATKA, FLORIDA ON FILE AT THE CIRCUIT CLERK OF COURT OF PUTNAM COUNTY, FLORIDA

STAFF REPORT

DATE: June 26, 2025
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	Staff Report (13)
2.	ORD 2025-30
3.	App & Fee (1)
4.	Survey
5.	Business Impact Estimate 25-30

Case PB 25-12: Vacation of Napoleon Street Right-of-Way
Address: Napoleon Street between 12th Street and 11th Street
Parcel #: Portion of the Platted Right-of-Way for Napoleon Street
between Block 192 and 193 as recorded in Plat Book 2, Page 46
Applicant: Stellar Engineering LLC
Owner: Lewis Palatka Bulk Plant LLC

STAFF REPORT

DATE: June 26, 2025
TO: City Commission
FROM: Staff

APPLICATION REQUEST

This request is for the vacation and abandonment of Napoleon Street Right-of-Way between 12th Street and 11th Street.

Background

Napoleon Street, between 12th St. and 11th. Street is an opened and unimproved right-of-way 60 feet wide by 300.31 feet long located adjacent to Block 192 and 193. The applicant is seeking the vacation and abandonment of the ROW to develop a residential subdivision consisting of 48 dwelling units. Lewis Palatka Bulk Plant LLC is the owner of the land where the ROW is located.

Analysis

The ROW is an unopened and unimproved road and there is currently no plan nor intent to develop the road as is has been determined by staff in consultation with the Public Works Director that the requested vacation will serve the City needs.

Staff Recommendation

Based in the documentation submitted and the analysis, staff recommend **APPROVAL** of the vacation and abandonment of Napoleon Street Right-of-Way between 12th Street and 11th Street.

ORDINANCE 2025-30

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, VACATING AND ABANDONING A PORTION OF NAPOLEON STREET RIGHT-OF-WAY LYING BETWEEN 12TH STREET AND 11TH STREET AND ADJACENT TO BLOCK 192 AND 193 AS RECORDED IN PLAT BOOK 2, PAGE 46, WITHIN THE CITY OF PALATKA, FLORIDA ON FILE AT THE CIRCUIT CLERK OF COURT OF PUTNAM COUNTY, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR SCRIVNER'S ERRORS

WHEREAS, Section 166.021 Florida Statutes, and Section 2 (b), Article VIII of the Constitution of the State of Florida, vest municipalities with governmental, corporate and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services, including but not limited to, the authority to discontinue or vacate any street or portion thereof when done in the interest of the general welfare; and,

WHEREAS, the City Commission conducted public hearings on the 26th day of June, 2025 and the 24th day of July, 2025 concerning the advisability of vacating and abandoning that portion of Napoleon Street Right-of Way lying between 12th Street and 11th Street and adjacent to Block 192 and 193, as recorded in Plat Book 2, Page 46 within the City of Palatka, Florida on file at the circuit clerk of court of Putnam County, Florida; and,

WHEREAS, the Public Hearings referred to in the preceding paragraph were duly noticed and published in the Palatka Daily News on the 11th day of June, 2025, notifying the public that said public hearing would be held, and,

WHEREAS, after receiving comment and input from the general public concerning the general welfare of the citizens of the City of Palatka, it has been determined that it would be in the best interest of the City and its citizens to vacate and abandon that portion of Napoleon Street Right-of-Way located between 12th Street and 11th Street and adjacent to Block 192 and 193.

NOW THEREFORE, be it enacted by the people of the City of Palatka, Florida, hereinafter the "City", that

Section 1. The following street or portions thereof be and is hereby vacated, abandoned, renounced, and disclaimed:

DESCRIPTION OF PROPERTY:

A PORTION OF THE PLATTED 60 FEET BY 300.31 FEET OF RIGHT OF WAY FOR NAPOLEON STREET BEWTEEN 12m STREET AND 11TH STREET AND BEWTEEN BLOCK 192 AND 193 ACCORDING TO THE PLAT OF THE TOWN OF PALATKA, AS RECORDED IN PLAT BOOK 2, PAGE 46, OF THE PUBLIC RECORDS OF PUTNAM COUNTY, FLORIDA.

Also as shown pictorially in Exhibit "A".

Section 2. EFFECTIVE DATE. This ordinance shall become effective immediately upon its final passage by the City Commission.

Section 3. NOTICE. Notice of the passage of this ordinance and of the closing and vacating of the street, or portions thereof, described herein, shall be published one (1) time within thirty (30) days from the adoption of this ordinance in a newspaper published in Putnam, County, Florida, announcing to the public the action of the City Commission in closing and vacating the streets or portions thereof described herein. Copy of this ordinance as adopted and proof of publication of the notice of adoption of this ordinance shall be recorded within the official records of Putnam County, Florida.

Section 4. A copy of this ordinance shall be furnished to the Municipal Code Corporation for insertion in the Code of Ordinances for the city of Palatka, Florida.

Section 5. CONFLICTING ORDINANCES: To the extent of any conflict between the provisions of this Ordinance and the provisions of any existing Ordinances, this Ordinance shall prevail. Otherwise, all existing ordinances shall remain in full force.

Section 6. SEVERABILITY: If any portion of this Ordinance becomes invalid for any reason, the rest of the Ordinance shall remain in effect.

Section 7. 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 26th day of June, 2025.

PASSED AND ADOPTED on the second reading by the City Commission of the City of Palatka, Florida, this 24th day of July, 2025.

CITY OF PALATKA

By: _____
Its MAYOR

ATTEST:

City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

City Attorney



APPLICATION FOR STREET CLOSING or VACATING an EASEMENT

Rory Diamond
#904-891-
5011

This application must be typed or printed in black ink and submitted with any required attachments and application fee of ~~\$420.00~~ Checks payable to the City of Palatka) to:

\$750

APPLICATION #: HPB-_____
DATE RECEIVED: _____
HEARING DATE: _____

TO BE COMPLETE BY APPLICANT

Street Name and segment of street to be closed or legal description of easement to be vacated:

Street Type:

- ☐ Paved
☐ Brick
☐ Dirt
☒ Unopened

Total length of the street segment/easement: 300 L.F.

Total length of street/easement to be closed: 300 L.F.

Why is the applicant requesting that the street segment be closed, or easement vacated?

The existing Napoleon St City owned unpaved/unopened ROW is at the end of 11th St (An unpaved/unopened ROW) and 12th St which, is a Deadend.
The Owner/Applicant owns both Blocks 192 and 193 the entire length of each side of the unopened ROW.

☒ If the applicant owns property adjacent to the street segment/easement, attach copy of recorded deed including parcel number

☒ Survey (if required) or drawing of proposed area to be closed/vacated(Attached)

Information

1. Owner Name: Lewis Palatka Bulk Plant LLC
2. Owner Address: 621 SE Depot St
3. Email Address: wlewis@lewisolco.com
4. Phone Number: 352-376-3293

1. Agent Name: Stellar Engineering
2. Agent Address: 555 Blanding Blvd Ste B
3. Email Address: projects@stellarengineers.com
4. Phone Number: 352-422-4466

Agreement

This application submitted by:

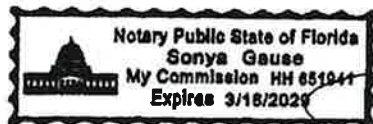
Signature of owner(s): _____
Print owner(s) names(s): _____
Signature of Agent(s): Richard Perkinson
Print Agent(s) names: Richard Perkinson, P.E.

STATE OF FLORIDA

County of Putnam

Before me this day personally appeared Richard Perkinson, P.E., who executed the foregoing application and acknowledged to and before me that as Agent for Lewis Palatka Bulk Plant LLC executed this document for the purposes there in expressed.

WITNESS my hand and official seal, this 2nd day of April A.D. 2025.



[Signature]
Notary Public

My commission expires: 3/16/2029 State of Florida at Large

FOR OFFICIAL USE ONLY			
Date Submitted	Received By:		Preliminary review by:
Sign(s) Posted	Surrounding property owners notices sent:	Legal Ad Ran:	Attachments Reviewed:
Date:	Date:	Date:	☐ Legal Description
By:	By:		☐ Copy of Recorded Deed
			☐ Fees

For Official Use Only

Date Submitted: _____ **Received By:** _____ **Preliminary Review By:** _____

Signs Posted By: _____

Required Attachments Reviewed:

☐ Proposed Site Plan	☐ LOA	☐ Legal Description	☐ Existing Elevations (if changing)
☐ Product Information	☐ Plans (if addition)	☐ Photographs	☐ Proposed Elevations (If changing)

City of Palatka
201 N 2ND ST
PALATKA FL 32177-3735
(386) 329-0100
CASH RECEIPT

Date: 04/07/2025 OPER ID: AROMERO RECEIPT NO: F000664

RECEIVED FROM: STREET VACATING APP FEE

AMOUNT RECEIVED: 756.00 TYPE: PP PP / 2005
AUTH CODE: 173981828

CHANGE DUE: 0.00

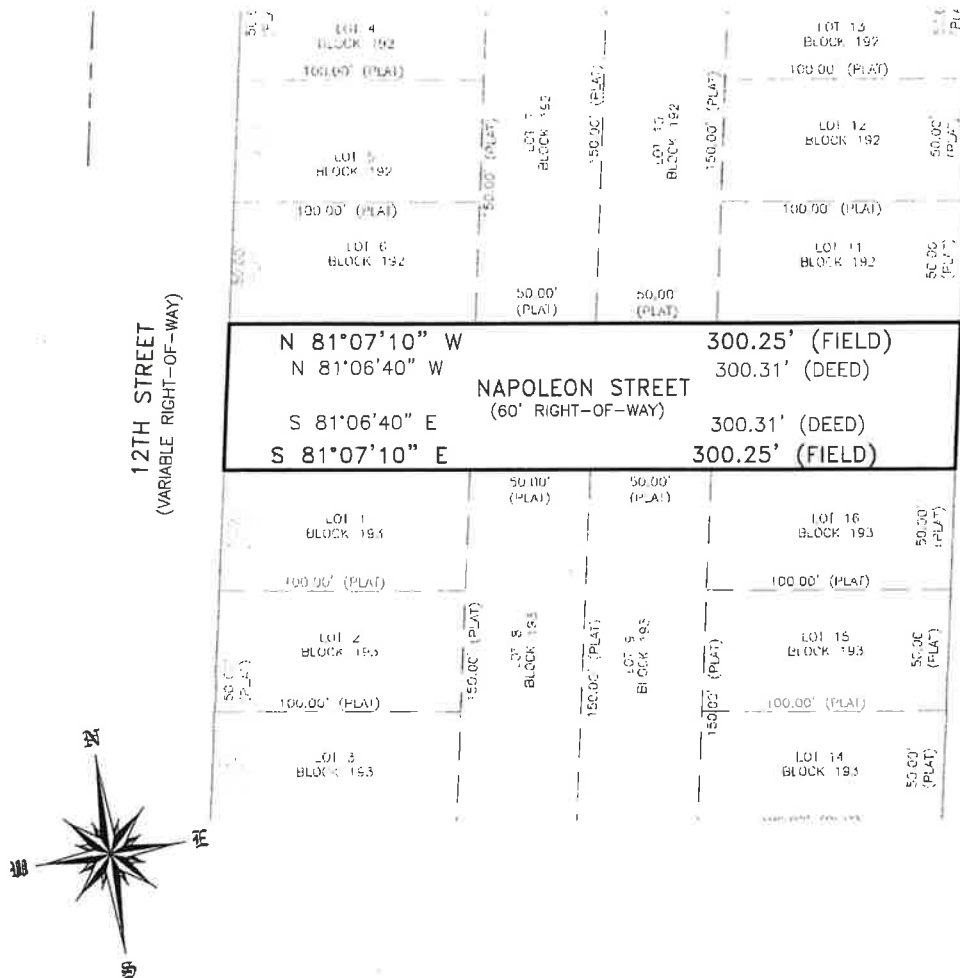
TOTAL RECEIVED: 756.00

DISTRIBUTION:

AMOUNT	ACCOUNT NUMBER	DESCRIPTION / FOR
750.00		STREET VACATING APP FE
6.00		ZONING CONVENIENCE FEE

MAP SHOWING A SKETCH AND DESCRIPTION OF
 PORTION OF THE PATTED (60') RIGHT OF WAY FOR NAPOLEON ST BETWEEN BLOCK 192 & 193
 ACCORDING TO THE PLAT OF THE TOWN OF PALATKA, AS RECORDED IN
 PLAT BOOK 2, PAGE 46, OF THE PUBLIC RECORDS OF PUTNAM COUNTY, FLORIDA

60' PLATTED RIGHT OF WAY NAPOLEON ST



SURVEYOR'S NOTES:

- 1) THIS SKETCH AND DESCRIPTION IS NOT A BOUNDARY SURVEY AND DOES NOT DEFINE OWNERSHIP.
- 2) DATA SHOWN HEREON WAS COMPILED FROM OTHER INSTRUMENTS AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
- 3) NO PROPERTY CORNERS WERE SET OR FOUND AS PART OF THIS SKETCH AND DESCRIPTION.
- 4) THE PURPOSE OF THIS SKETCH AND DESCRIPTION IS TO DESCRIBE THE BOUNDARY OF PROPOSED UTILITY EASEMENTS.
- 5) ADDITIONS OR DELETIONS TO THIS SKETCH AND DESCRIPTION BY OTHER THAN THE SIGNING PARTY OR PARTIES ARE PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
- 6) THE DESCRIPTIONS OF THE SUBJECT PROPERTIES FORMS A MATHEMATICALLY CLOSED FIGURE WITH NO GORES, GAPS, OVERLAPS, OR HIATUS.

EXHIBIT "A"
 SHEET 1 OF 1

SURVEYOR'S CERTIFICATION

I HEREBY CERTIFY THAT THE SURVEY REPRESENTED HEREON IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF. IT HAS BEEN PREPARED IN ACCORDANCE WITH THE STANDARDS SET FORTH IN CHAPTER 6J-17 OF THE FLORIDA ADMINISTRATIVE CODE PURSUANT TO CHAPTERS 177 AND 472 OF THE FLORIDA STATUTES.



MICHAEL D. BROWN P.S.M. NO. 6990
 State of Florida
 Professional Surveyor and Mapper

THIS SURVEY MAP AND / OR REPORT IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF THE ABOVE

KayKar Consulting, LLC

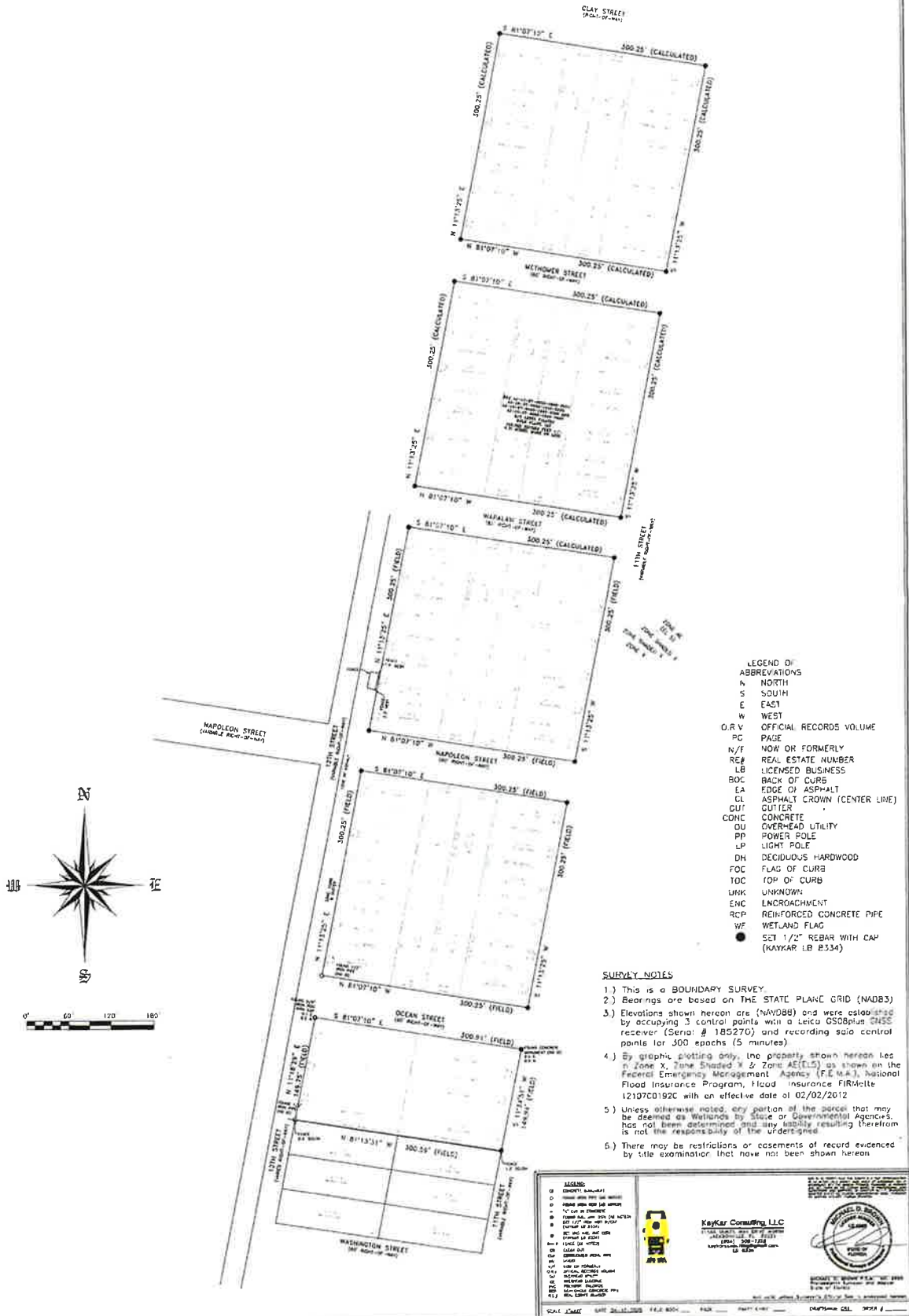
11566 DUNES WAY DRIVE NORTH
 JACKSONVILLE, FL 32225
 (904) 508-7228
 kaykarconsulting@gmail.com
 LB 8334



SCALE: NTS DATE: 05/16/2025 FIELD BOOK PAGE DRAFTSMAN: RLL

MAP SHOWING BOUNDARY SURVEY OF

ALL OF BLOCKS 180, 191, 192, 193, AND 194 OF BLOCK 194, ACCORDING TO DIC'S MAP OF THE CITY OF PALATKA PER MAP BOOK 2, PAGE 44, OF THE PUBLIC RECORDS OF PUTNAM COUNTY, FLORIDA



Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: "Street vacation for a portion of Napoleon St." More specifically:

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, VACATING AND ABANDONING A PORTION OF NAPOLEON STREET RIGHT-OF WAY LYING BETWEEN 12TH STREET AND 11 TH STREET AND ADJACENT TO BLOCK 192 AND 193 AS RECORDED IN PLAT BOOK 2, PAGE 46, WITHIN THE CITY OF PALATKA, FLORIDA ON FILE AT THE CIRCUIT CLERK OF COURT OF PUTNAM COUNTY, FLORIDA.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Palatka is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

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

[REDACTED]

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.

[REDACTED]